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CITY OF HAMILTON

ZERO BASE BUDGETING

PROCEDURE MANUAL

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CITY OF HAMILTON

ZERO BASE BUDGETING

PROCEDURE MANUAL

FOR

1978 BUDGET

OCTOBER 1977

CITY OF WASHINGTON

DEPARTMENT OF THE DISTRICT OF COLUMBIA

PROCEDURE MANUAL

FOR

THE POLICE

OFFICE OF THE ATTORNEY GENERAL

CITY OF HAMILTON

ZERO BASE BUDGETING PROCEDURE MANUAL

1978 BUDGET

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ZERO BASE BUDGETING MANUAL

I PREPARING THE 1978 BUDGET AND ESTIMATES

The preparation of a budget and spending estimates for fiscal 1978 will be carried out using Zero Base Budgeting. This change in approach will require new procedures and forms. At first, they will appear unfamiliar and awkward as compared with those used in prior years. This may result in more time being spent to complete the forms and carry out the procedures. The reasons why the changes will be worthwhile to the City in end results can be generalized in the need to ensure that the approved budget is cost effective and that it represents the best possible allocation of funds.

We must recognize that the prevailing economic conditions under which we work and render services to our citizens present special pressures. Our operating costs are going up and the demand for more services is increasing in several areas. These circumstances have led us to seek improvements in the cost effectiveness of all services and activities and a more rational allocation of funds.

At the heart of Zero Base Budgeting are forms and procedures that require all budget requests to be better documented. The purpose of this is to establish the justification for and relative attractiveness of the various requests for funds. Not only will managers be expected to establish cost effectiveness and justification, but higher organization levels will need to understand these more fully and be able to make better informed decisions. The end result will be a better budget.

All participants in the budgeting process this year are asked to give their full support to this endeavour.

THE NEW YORK PUBLIC LIBRARY

REPORT OF THE BOARD OF TRUSTEES

The Board of Trustees of the New York Public Library, created by the City of New York in 1894, has the honor to submit to the City the following report for the year 1900. The Board has the pleasure to announce that the Library has during the year 1900, under the able and efficient management of its Librarian, Mr. John Edgar Hoover, and the assistance of its staff, accomplished a record of growth and service which is a source of pride to the City and to the Library itself. The Board has also the pleasure to announce that the Library has during the year 1900, under the able and efficient management of its Librarian, Mr. John Edgar Hoover, and the assistance of its staff, accomplished a record of growth and service which is a source of pride to the City and to the Library itself.

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II INTRODUCTION TO THE MANUAL

A. Purpose and Scope of the Manual

This Manual has been prepared to assist in the completion of a budget for fiscal 1978 at the City of Hamilton, using the Zero Base Budgeting approach. The Manual is explanatory in presenting the concepts, methodology and benefits of Zero Base Budgeting. It is also instructional in outlining the procedures to be followed and in explaining how to complete the required forms.

The Manual will be of assistance both to those making budget submissions and to those with responsibility for budget review and authorization. It contains a description of the roles to be performed in preparing the budget by each organization in the City administration and independent boards.

B. How to Use the Manual

Merely reading this Manual and mechanically following it will not ensure a satisfactory budget. The Manual explains how to fill out forms and gives general direction on how to approach the required analysis and planning. It cannot explain how to think about and plan each individual activity or service. Therefore, the Manual should be used as a basic guide which will be supplemented by assistance from the Consultants and trained representatives from Treasury.

In preparing budget submissions, use the Manual to guide you in carrying out procedures and completing forms. Use the Budget Support Group (Consultants and trained Treasury representatives) to discuss budget problems with and to review preliminary results. This approach will help ensure compliance with Zero Base Budgeting concepts and achievement of sound budget submissions.

The Manual will also be used in the prioritization of budget submissions at various organization levels. Here again, the Manual will serve to show how to carry out the procedures and the Budget Support Group will provide assistance and explanations.

1. INTRODUCTION

A. Purpose and Scope of the Study

The purpose of this study is to investigate the factors that influence the performance of the human-machine system. The study is designed to identify the key variables that affect the system's performance and to develop a model that can predict the system's performance based on these variables. The study is limited to the analysis of the system's performance under steady-state conditions.

The study is organized as follows. Section II describes the system and the variables that are studied. Section III presents the methodology used in the study. Section IV presents the results of the study. Section V discusses the conclusions of the study.

B. System Description

The system under study is a human-machine system. The human operator is represented by a model that takes into account the operator's physical and psychological characteristics. The machine is represented by a model that takes into account the machine's physical and control characteristics. The system's performance is measured in terms of the system's output and the operator's workload.

The system is studied under two different conditions. In the first condition, the system is studied under steady-state conditions. In the second condition, the system is studied under transient conditions. The results of the study are presented in Section IV.

The study is limited to the analysis of the system's performance under steady-state conditions. The study is also limited to the analysis of the system's performance under transient conditions.

II INTRODUCTION TO THE MANUAL - Continued

B. How to Use the Manual - Continued

It is recommended that the Manual be read through in its entirety before proceeding to carry out the budget preparation instructions. This will serve to confirm a basic understanding of the overall process. It may also identify and clarify some points of particular relevance to you.

Having read through the Manual, it is suggested that the check lists contained in Exhibits IV-A and B be used to monitor progress during the budget preparation and prioritization phases of the process.

This Manual has been prepared in chapter format. The related exhibits have been numbered with the same numbers as the chapters in which they are discussed and appear at the end of the related chapter. For example, Exhibit VI-D contains detailed instructions for completing a Decision Package.* The form is also discussed in Chapter VI. The exhibits for each chapter are lettered sequentially in the order they are discussed in the chapter and the pages are numbered to permit a check of the completeness of the exhibit. This may be important should a page in a copy of the Manual be missing.

C. Training Sessions

Training sessions for all personnel to be involved in budgeting are an integral part of the program of guidance and instruction required to implement Zero Base Budgeting at the City of Hamilton. Basic training sessions have already been given to representatives of the departments and independent boards. Additional training will also be given to the standing committees, independent boards, special budgeting committees, task forces and to Council as the program progresses.

Experience has indicated that preparatory training can only be expected to introduce the forms, techniques and procedures. It will be from the initial efforts of actual budgeting that the methodology will be fully understood. The Manual is the reference for answering basic questions that arise from these efforts. Any matters not made clear from a reading of the Manual will be taken up by the Budget Support Group on request.

* Decision Package described in detail in Chapter V

III OVERVIEW OF THE 1978 BUDGET PROCESS

A. Introduction

This chapter provides an overview of the budgeting process as it will apply to the preparation of the City of Hamilton budget for fiscal 1978, and the general context for understanding the detailed instructions that follow in Chapters V, VI and VII of this manual.

B. A Contrast with Traditional Budgeting

The main reason why Zero Base Budgeting has become popular and has been selected for implementation at the City of Hamilton, is that it encompasses techniques and procedures which overcome many of the weaknesses inherent in traditional approaches to budgeting.

Traditional budgeting takes the current year's budget as its base. The continuation of current programs is generally assumed. The focus of attention is on the justification for changes, generally presented as requests for increases in resources. By contrast, Zero Base Budgeting begins from a base of zero. Nothing is assumed; every departmental function or activity must be justified for continued funding. Existing programs are given as much scrutiny as expanded or new programs. The entire budget becomes a matter for consideration as though it were assumed that the organization were to start over from the base zero. This approach has the advantage of providing an annual reappraisal of all programs, activities and services.

The primary orientation of traditional budgeting is around accounting categories. The object often becomes one of attempting to arrive at acceptable projections of funding requirements by detailed accounting codes such as salaries, supplies and gasoline. Only secondarily does traditional budgeting confront questions of programs, levels of service, and broad alternatives to current methods. Zero Base Budgeting begins with consideration of these issues. Only after deciding on levels of service and alternatives, does attention turn to accounting categories.

The traditional budgeting approach could deal with improvements in method and resource utilization in a haphazard manner. Zero Base Budgeting draws attention to the range of alternatives to be considered by calling all activities into question. The required discipline of evaluating alternatives in terms of the relationship of cost to benefit provides a further stimulus to seek improvements.

The above contrasting characteristics of Zero Base Budgeting with traditional approaches have shown the differences that manifest themselves during the process of preparing budget submissions. A concluding observation is that budget requests for funding under Zero Base Budgeting are better documented and justified and are, therefore, far more useful to those having responsibility for making the ultimate funding decisions. In introducing

4. Introduction

This chapter provides an overview of the background and context of the study. It is organized into four main sections: the first section discusses the historical context of the study, the second section discusses the theoretical context, the third section discusses the methodological context, and the fourth section discusses the practical context.

4.1 Historical Context

The study is situated within a historical context of social and cultural change. The study is organized into four main sections: the first section discusses the historical context of the study, the second section discusses the theoretical context, the third section discusses the methodological context, and the fourth section discusses the practical context.

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III OVERVIEW OF THE 1978 BUDGET PROCESS - Continued

B. A Contrast with Traditional Budgeting - Continued

a prioritization procedure for identifying the relative merits of competing requests for funding, Zero Base Budgeting becomes a significant advance over traditional budgeting.

In conclusion, the component techniques that are the strength of Zero Base Budgeting are not completely new. However, in Zero Base Budgeting, they are brought together into a package that can become a most useful aid to management in the often difficult task of making funding decisions. The prevailing conditions of economic restraint, continuing inflation and cost increases make the implementation of Zero Base Budgeting very timely.

C. The Zero Base Budgeting Approach

Zero Base Budgeting is an approach to developing a meaningful and cost effective budget. The techniques and procedures it contains are best suited to expenses, programs, and services as opposed to direct costs of the type better suited to being budgeted by means of industrial engineered standards. The implementation of this approach has proven successful in municipal settings where the focus is on indirect expenses related to the rendering of services to citizens, and where the funding issues require an assessment of trade-offs and alternatives.

Because it is an operations oriented approach to budgeting, Zero Base Budgeting can best be described in terms of the broad groups of procedures it encompasses. These are:

- * The identification of meaningful, discrete subjects for which budget requests will be made.
- * The analysis and evaluation of each budget subject to achieve cost effectiveness and methods of efficiency.
- * The identification of alternative levels of service or effort at which the budget subject may be operated.
- * The completion of a budget submission for each level of service or effort.
- * The assignment of a priority rank to each budget submission.
- * The selection of a final cut-off point in the prioritized listing of budget submissions.

THE HISTORY OF THE UNITED STATES - CONCLUSION

The history of the United States is a story of a people who have built a great nation out of a small colony. It is a story of a people who have fought for freedom and justice, and who have built a nation that is the envy of the world.

In the early years, the United States was a small colony of a great nation. It was a land of opportunity and hope, where people came to build a better life for themselves and their families. The United States was a land of freedom and justice, where people were free to live as they saw fit.

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III OVERVIEW OF THE 1978 BUDGET PROCESS - Continued

C. The Zero Base Budgeting Approach - Continued

The above groups of procedures will involve numerous managers and officials at all levels of the City's administration. There is, therefore, a need for centralized co-ordination and direction which, this year, will be provided by a Budget Support Group consisting of Consultants and trained representatives of the Treasury Department.

D. The General Flow of the Zero Base Budgeting Process

The preparation of the 1978 budget will be carried out in the sequence of steps outlined in Exhibit III-A. The process includes:

- * The issuance of a Budget Call together with a Zero Base Manual and the required forms.
- * The preparation and submission of Decision Packages (budget requests).
- * The review, evaluation and prioritization of Decision Packages.
- * The authorization and publication of a City budget for 1978.

The financial data from the approved budget, arranged to relate to the accounting codes, will be used during the fiscal year to provide a basis for monitoring spending and revenues. The performance measures identified for the approved budget requests will also be used by departments to monitor performance in relation to levels of activity and service.

1. The first two paragraphs of the text

2. The first two paragraphs of the text

The first two paragraphs of the text describe the situation in the country at the beginning of the year. The first paragraph mentions the fact that the country is a developing one, and the second paragraph mentions the fact that the country is a developing one.

3. The third paragraph of the text

The third paragraph of the text describes the situation in the country at the end of the year. It mentions the fact that the country is a developing one, and it mentions the fact that the country is a developing one.

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III OVERVIEW OF THE 1978 BUDGET PROCESS - Continued

E. Budget Call

The formal request to prepare and submit budgets is the Budget Call. The Budget Call is prepared by the Treasury Department and includes:

- * A memorandum of particular guidelines and instructions including assumptions containing wage rates and price level increases.
- * A Zero Base Budgeting Manual of procedures, instructions and forms.
- * Copies of all forms to be used.
- * Computer print-outs displaying historical expense levels by object of expenditure and salary levels and rates to prevail in 1978, exclusive of any general increases.
- * A detailed schedule of budget deadlines for submissions and dates of review meetings.

Although the Budget Call is being issued in the week of October 24, 1977, most departments and independent boards have already given considerable time and thought to preparing the 1978 budget.

F. Budget Preparation and Submissions

Once the Budget Call has been issued, participating managers prepare the Decision Packages. As discussed more fully in Chapter V, the Decision Packages are budget requests prepared for each alternative level of funding for a particular service, process, project, program or administrative overhead. The subject covered by related Decision Packages is called a Decision Unit*. Those preparing the Decision Packages will:

- Identify meaningful subjects that could be treated as Decision Units;
- Analyse and evaluate each subject to identify alternative levels of effort or service;

* Decision Units discussed in detail in Chapter V

THE HISTORY OF THE UNITED STATES - 1776-1789

1. Introduction

The United States of America was founded on the principles of liberty and justice for all. The Declaration of Independence, signed on July 4, 1776, is the document that declared the United States to be a free and independent nation.

The first three years of the new nation were marked by a period of uncertainty and conflict. The British had just won the Revolutionary War, and the United States was still a young and fragile nation.

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2. The Declaration of Independence

The Declaration of Independence was a document that declared the United States to be a free and independent nation. It was signed on July 4, 1776, and is one of the most important documents in American history. The Declaration was written by Thomas Jefferson, and it was signed by the Continental Congress. The Declaration was a statement of the principles of liberty and justice for all, and it was a declaration of the United States' independence from Great Britain.

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III OVERVIEW OF THE 1978 BUDGET PROCESS - Continued

F. Budget Preparation and Submissions - Continued

- Ensure the cost effectiveness* of each Decision Package;
- Complete the documentation of each Decision Package;
- Submit the Decision Packages and supporting forms to the Department Head for review and approval.

The completed Decision Packages will provide opportunities at higher organization levels to understand more fully the underlying justifications for each request for funding. They will facilitate efforts to challenge the cost effectiveness of each request. They will also enable a priority ranking to be carried out for all the budget requests submitted, as a method of deciding how best to allocate City funds.

G. Budget Review, Prioritization and Approval

The budget process includes formal evaluations and prioritizations of Decision Packages at several organization levels as the requests for funds are reviewed and arranged for presentation to the City Council. In addition, the Treasury Department will carry out review procedures of an audit nature to prevent the omission or incorrect presentation of financial data. Representatives of the Budget Support Group will perform evaluations of the Decision Packages to ensure general compliance with the Z.B.B. procedures and to assist the initiators of budget requests to achieve a complete documentation. The various reviews and evaluations will contribute to the achievement of a cost effective and meaningful City budget for 1978.

At each organization level involved in reviewing budget requests, the two basic tasks to perform are to challenge packages for cost effectiveness and to rank them against other competing packages.

The review and prioritization process will be aided by printed reports (sample formats illustrated as Exhibits VI-H, pages 1 and 2) produced by special computer programs designed for this purpose. One report will present a listing of Decision Packages arranged by subject. The other report will list the Decision Packages in order of priority.

* Cost effectiveness described in detail in Chapter V

1. Introduction

2. Objectives and Scope

The purpose of this study is to investigate the effects of

the following factors:

1. The effect of the independent variable on the dependent variable.

2. The effect of the control variable on the dependent variable.

The study is limited to the following scope:

1. The study is limited to the following scope:

2. The study is limited to the following scope:

The study is limited to the following scope:

1. The study is limited to the following scope:

2. The study is limited to the following scope:

3. The study is limited to the following scope:

4. The study is limited to the following scope:

5. The study is limited to the following scope:

6. The study is limited to the following scope:

3. Literature Review

The literature review is divided into two main sections:

1. The first section discusses the theoretical background of the study.

2. The second section discusses the empirical research on the topic.

3. The third section discusses the methodological issues related to the study.

4. The fourth section discusses the results of the study.

5. The fifth section discusses the conclusions of the study.

6. The sixth section discusses the implications of the study.

7. The seventh section discusses the limitations of the study.

8. The eighth section discusses the future research on the topic.

9. The ninth section discusses the ethical considerations of the study.

10. The tenth section discusses the acknowledgments of the study.

11. The eleventh section discusses the references of the study.

12. The twelfth section discusses the appendices of the study.

13. The thirteenth section discusses the index of the study.

14. The fourteenth section discusses the glossary of the study.

15. The fifteenth section discusses the list of figures of the study.

16. The sixteenth section discusses the list of tables of the study.

17. The seventeenth section discusses the list of abbreviations of the study.

18. The eighteenth section discusses the list of symbols of the study.

III OVERVIEW OF THE 1978 BUDGET PROCESS - Continued

G. Budget Review, Prioritization and Approval - Continued

The issuance of these reports will be made at stages in the budget process as indicated in the flowchart contained in Exhibit III-A. To carry out a review and ranking procedure, certain forms and reports will be required, as outlined in Exhibit IV-A, entitled "Checklist of Forms Required".

Decision Packages will be ranked at each stage of the review and ranking process by:

- * Head of Department or Independent Board
- * Standing Committee or Board
- * Task Force
- * Co-ordinating Committee
- * Board of Control
- * City Council

Up to the Task Force stage, the Decision Packages are ranked to reflect departmental or board priorities. The Task Forces and the Co-ordinating Committee will consolidate the ranking lists of several departments or boards into one integrated listing. The Task Forces will accompany their prioritized listings of Decision Packages with a recommendation of those which should be approved in order to deliver a satisfactory level of service. Ranked Decision Packages should be listed on the form illustrated in Exhibit VI-E, Page 1. The instructions for completing the form are listed in Exhibit VI-E, on pages 2 and 3.

H. The 1978 Budget and Estimates

The first budget submitted to City Council will contain four basic sections: an introduction explaining the submission and its mill rate and other implications; a single prioritized listing of all Decision Packages* considered; a presentation for each Department and Independent Board of the budget subjects, the related budget requests, and the level of service or effort recommended for approval; and the 1978 Estimates in accounting code format. Once the budget has been approved by City Council, and after any changes are made at the direction of Council, the same format will be followed for the publication of the 1978 Budget and Estimates.

* Decision Packages discussed in detail in Chapter V

THE JOURNAL OF THE ROYAL ANTHROPOLOGICAL INSTITUTE - 1908

The Journal of the Royal Anthropological Institute is a quarterly publication of the Royal Anthropological Institute, London. It is devoted to the publication of original researches in all branches of anthropology, including physical anthropology, ethnology, and prehistoric archaeology. The Journal is published by the Royal Anthropological Institute, 21, BEDFORD SQUARE, LONDON, W.C.1.

Subscription prices for 1908: Single copies, 5s. 6d. per volume; by post, 6s. 6d. per volume. Four volumes form a year. The price of the year in advance is 24s. 0d. by post, 25s. 0d.

Orders and payments should be sent to the Secretary, Royal Anthropological Institute, 21, Bedford Square, London, W.C.1.

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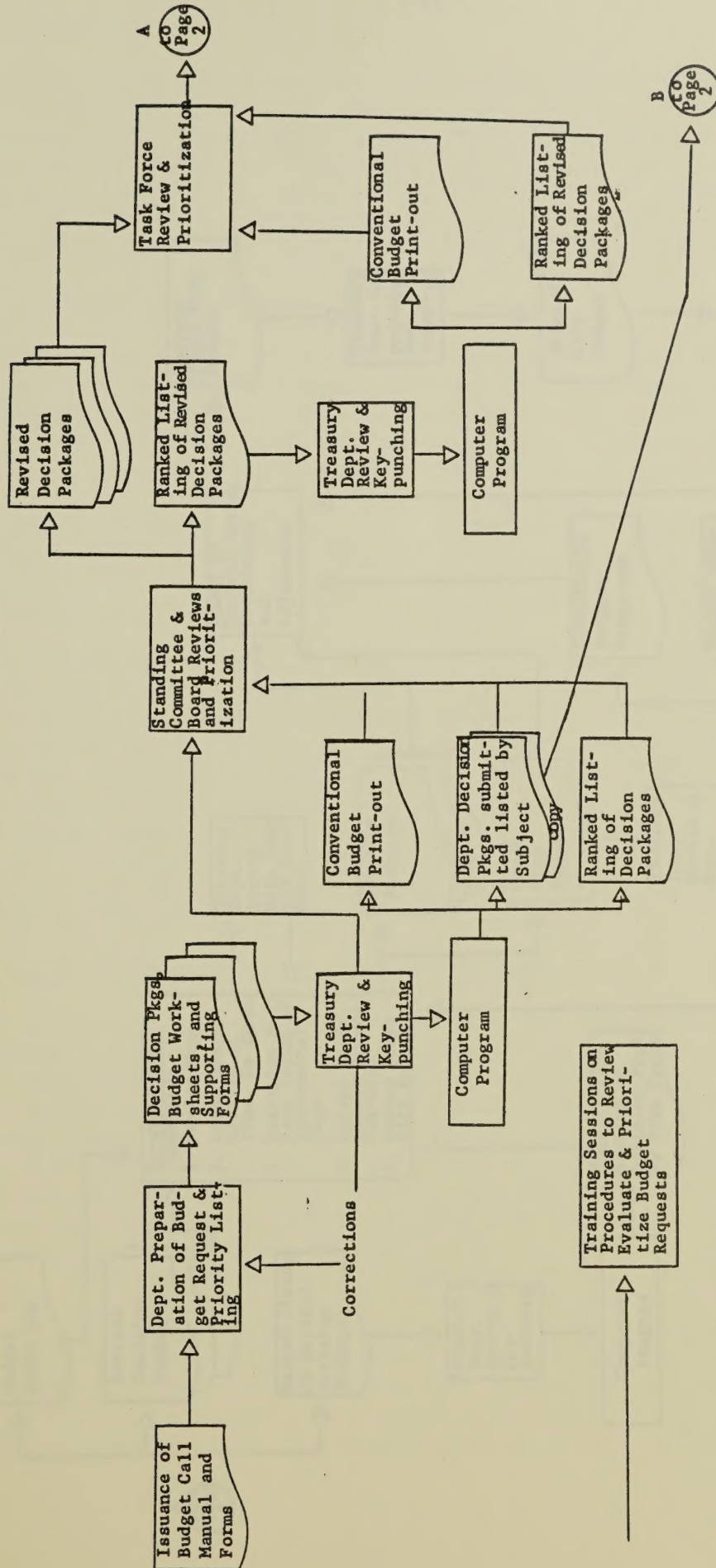
Up to the year 1907, the Journal was published by the Royal Anthropological Institute, 21, Bedford Square, London, W.C.1. From 1908, the Journal is published by the Royal Anthropological Institute, 21, Bedford Square, London, W.C.1. The price of the year in advance is 24s. 0d. by post, 25s. 0d.

THE JOURNAL OF THE ROYAL ANTHROPOLOGICAL INSTITUTE - 1908

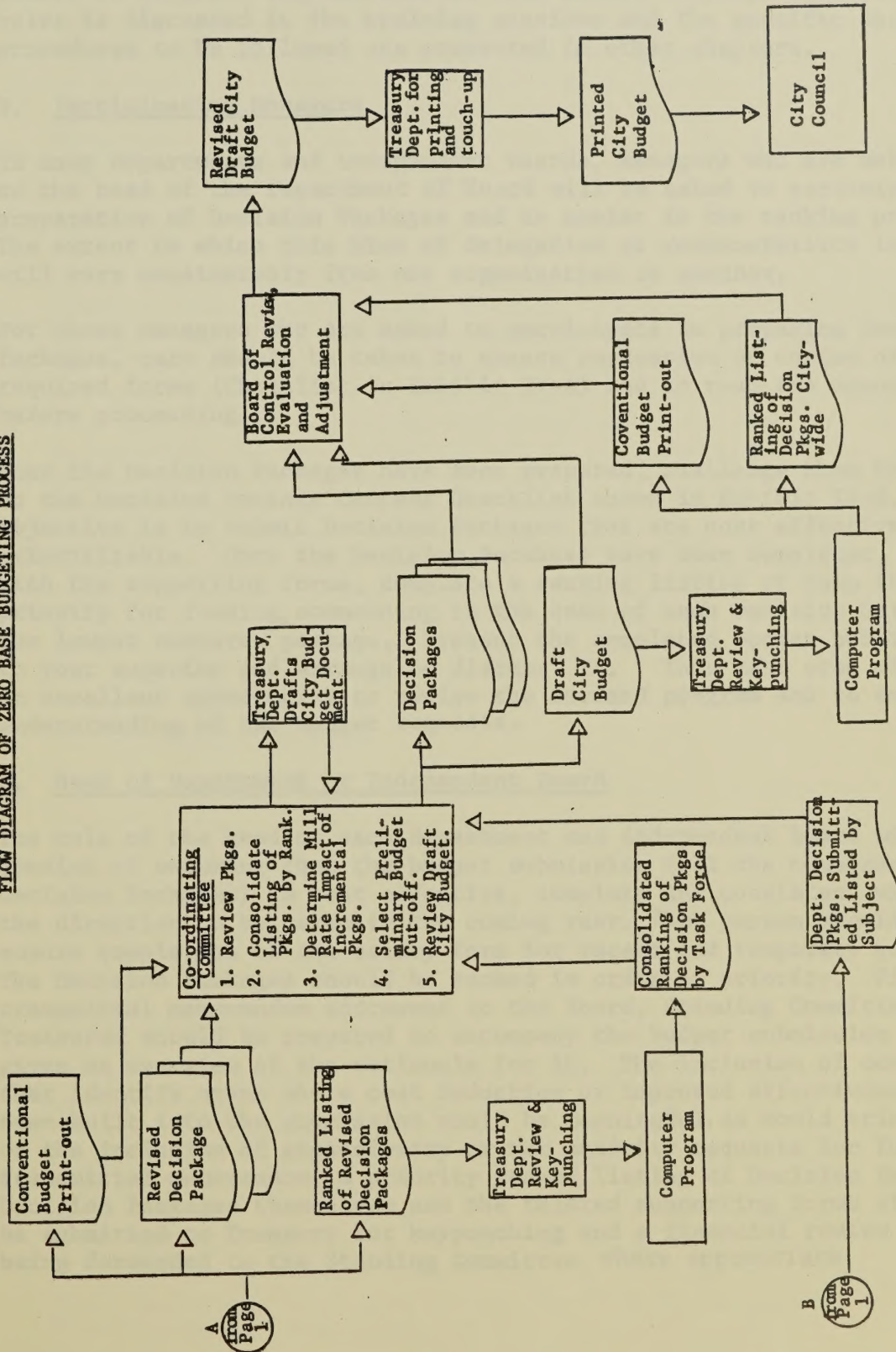
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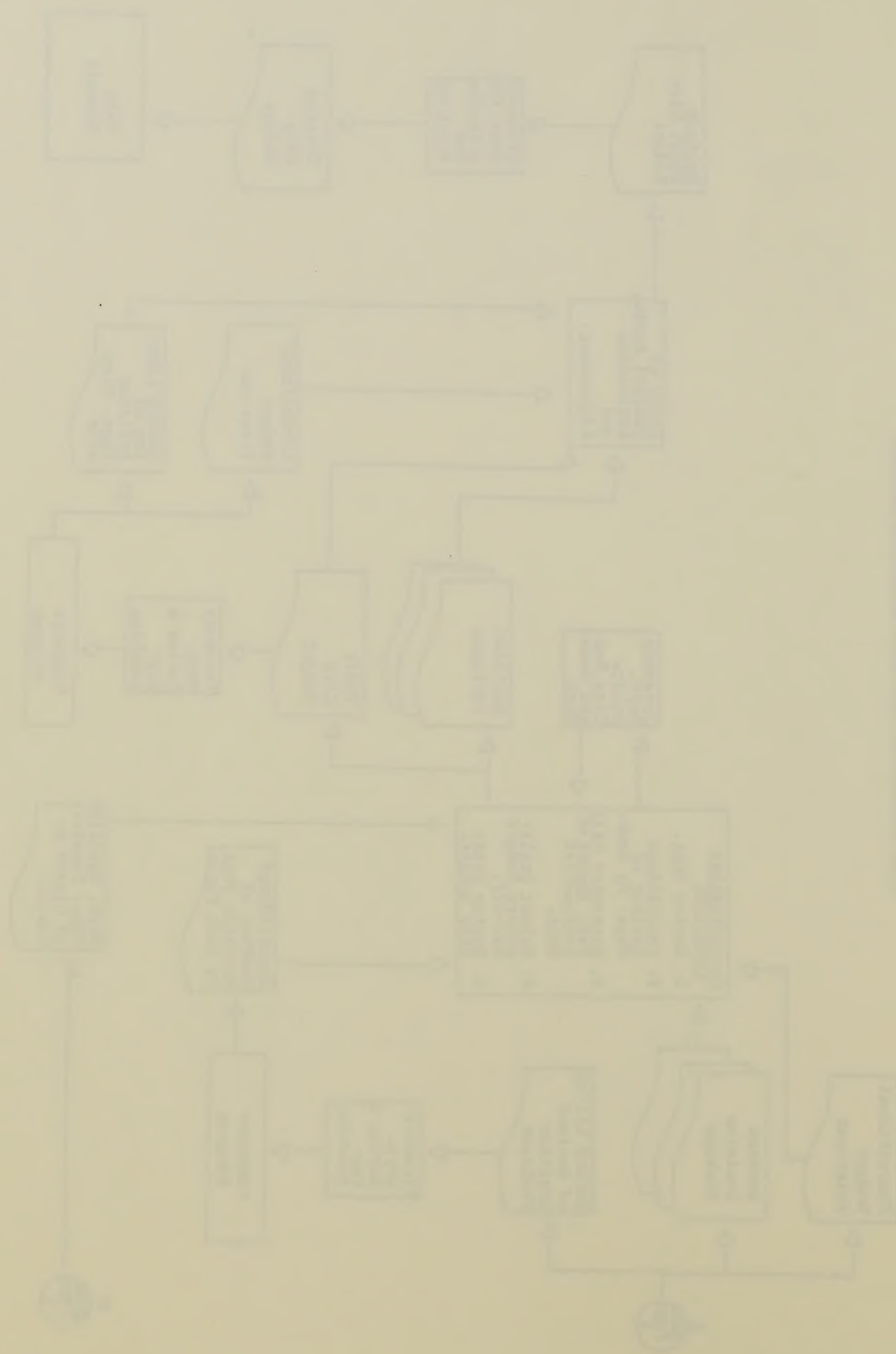
Subscription prices for 1908: Single copies, 5s. 6d. per volume; by post, 6s. 6d. per volume. Four volumes form a year. The price of the year in advance is 24s. 0d. by post, 25s. 0d.

FLOW DIAGRAM OF ZERO BASE BUDGETING PROCESS



CITY OF HAMILTON
FLOW DIAGRAM OF ZERO BASE BUDGETING PROCESS





Control System for the
12/1/2004

IV RESPONSIBILITIES OF KEY ORGANIZATIONS AND INDIVIDUALS

A. Introduction

This chapter outlines the major responsibilities of key organizations and individuals in the ZBB process. It will be important to the preparation of a meaningful budget that each participant in the process understand clearly the particular role to be played and the expected end result or output. The material in this manual on responsibilities and roles is discussed in the training sessions and the specific detailed procedures to be followed are presented in other chapters.

B. Participating Managers

In many departments and independent boards, managers who are subordinate to the head of the Department or Board will be asked to participate in the preparation of Decision Packages and to assist in the ranking process. The extent to which this kind of delegation of responsibility is exercised will vary considerably from one organization to another.

For those managers who are asked to participate in preparing Decision Packages, care should be taken to ensure possession of copies of the required forms (Checklist in Exhibit IV-A) and to read the manual before proceeding.

Once the Decision Packages have been prepared, challenge them by referring to the Decision Package Content Checklist shown in Exhibit IV-B. The objective is to submit Decision Packages that are cost effective and readily prioritizable. Once the Decision Packages have been completed, together with the supporting forms, complete a ranking listing of them in order of priority for funding, commencing in the case of each Decision Unit with the lowest numbered package. Present the completed budget submission to your superior and arrange to discuss it. This last step will provide an excellent opportunity to review the forward program and to ensure better understanding of the budget requests.

C. Head of Department or Independent Board

The role of the head of each department and independent board will consist of ensuring that the budget submission (all the component Decision Packages) is cost effective, complete and consistent with the direction to be taken in the coming year. That person should also ensure completion of the salary form for vacant and temporary positions. The Decision Packages should be ranked in order of priority. Finally, a transmittal memorandum addressed to the Board, Standing Committee or the Treasurer should be prepared to accompany the budget submission that gives an overview of the rationale for it. The inclusion of comments that identify areas where cost reduction or improved effectiveness have been built into the submission would be meaningful, as would brief comments on the inclusion of expansionary or new activity requests for funding. The transmittal memorandum, a priority ranked listing of Decision Packages, the Decision Packages themselves and the related supporting forms will then be submitted to Treasury for keypunching and a financial review before being forwarded to the Standing Committee where appropriate.

IV RESPONSIBILITIES OF KEY ORGANIZATION AND INDIVIDUALS - Continued

D. Standing Committee and Independent Board

The role of these groups in the budget process is to review the budget submission to ensure that the presentation is meaningful, cost effective, that alternatives have been fully examined and that the ranking of budget requests is acceptable. In practice, these groups will want to carry out a separate ranking procedure as a means of evaluating the submitted listing. The reviewed and prioritized budget requests are then forwarded to the Treasury Department for keypunching and forwarding to the appropriate Task Forces.

E. Task Force

The composition of the five Task Forces and their respective areas of responsibility are outlined in Exhibit IV-C. Their function is to vet the budget submissions from departments and independent boards to ensure that they are cost effective and have been prepared in compliance with the Z.B.B. procedures. They also perform a preliminary consolidated ranking. It will be important to the success of the budget process that the Task Forces carry out a detailed and demanding scrutiny of each Decision Package and that the prioritized listing represent a firm recommendation. Once the Task Forces have completed their work, five prioritized listings of Decision Packages will have been prepared. The Task Forces will be responsible for making a recommendation to the Co-ordinating Committee on the cut-off point in their prioritized listing that would result in a satisfactory level of service.

F. Co-ordinating Committee

The composition of the Co-ordinating Committee is outlined in Exhibit IV-D. Its function is to challenge the budget submissions, to prepare a City-wide consolidated ranking of all packages, to select a preliminary budget cut-off point, to evaluate and document the key implications of the recommended budget, and to ensure that a draft final budget is prepared for the Board of Control.

G. Board of Control

The Board of Control will receive a draft City budget for 1978 as prepared by the Co-ordinating Committee. Their role will be to review the proposed consolidated ranking. They will also review and evaluate the total impact of the recommended cut-off point on the City mill rate in light of projected revenues, grants and expense recoveries. A key responsibility of the Board of Control will be to establish that the budget recommended to the City Council adequately reflects the priorities established for services to citizens. The Board of Control will also review the 1978 Estimates that result from the recommended budget cut-off point.

THE JOURNAL OF THE AMERICAN MEDICAL ASSOCIATION

The Journal of the American Medical Association is a weekly publication of the American Medical Association, published for the members of the Association and for the general public. It is the only medical journal in the United States that is read by the general public. The Journal is published by the American Medical Association, 535 North Dearborn Street, Chicago, Ill. 60610. The Journal is published by the American Medical Association, 535 North Dearborn Street, Chicago, Ill. 60610. The Journal is published by the American Medical Association, 535 North Dearborn Street, Chicago, Ill. 60610.

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IV RESPONSIBILITIES OF KEY ORGANIZATIONS AND INDIVIDUALS - Continued

H. City Council

The members of City Council in session will have the responsibility for approving the 1978 budget. The format in which it will be presented will be different from previous years. The result will be that attention can more easily be focused on the levels of services being proposed and the related funding requirements.

I. Role of Budget Support Group

A Budget Support Group has been formed to provide assistance to participants in the budgeting process and administrative support. The Group will consist of the Consulting staff, the Task Force Secretaries and a representative from the Data Processing and Systems staff. The individual members of the Group, together with their respective telephone locals are as follows:

	<u>Local</u>
Consultants:	
Bob Jolliffe	348
Henry Knight	348
Bert Wolfman	348
Task Force Secretaries:	
Ed Matthews	349
Bob Underhill	375
Terry Daw	405
Roy Hammel	368
Nick Adhya	375
Data Processing and Systems:	
Al Benson	316

This Group will provide training, quality control and advice throughout the budget process.

The administrative support will consist of co-ordinating and monitoring the budget process, providing computer reports and following up on amendments required to the Decision Packages during the preparation and review stages.

1. THE UNIVERSITY

The purpose of this report is to show the importance of the university in the life of the state. The report is divided into two parts. The first part is devoted to a study of the history of the university in the United States. The second part is devoted to a study of the present position of the university in the United States.

2. THE STATE

The purpose of this report is to show the importance of the state in the life of the university. The report is divided into two parts. The first part is devoted to a study of the history of the state in the United States. The second part is devoted to a study of the present position of the state in the United States.

Table 1	
Year	Value
1900	100
1910	120
1920	150
1930	180
1940	200
1950	220
1960	250
1970	280
1980	300
1990	320
2000	350
2010	380
2020	400

The above table shows the growth of the university in the United States from 1900 to 2020. The growth is shown in terms of the number of students enrolled in the university.

The above table shows the growth of the state in the United States from 1900 to 2020. The growth is shown in terms of the number of people living in the state.

CHECKLIST OF FORMS REQUIRED

TO PREPARE DECISION PACKAGES

PURPOSE OF FORM

- | | |
|--|---|
| 1. Copies of 3-page Budget Decision Package Form | To document budget request. |
| 2. Service Level Evaluation Worksheet | To arrive at effective identification of packages. |
| 3. (a) Wage and Salary computer printout for 1978 | To determine 1978 pay scales based on 1977 rates. |
| (b) Summary of 1978 Salary and Wage Requirements | Summary of all salary and wage requirements. |
| (c) Proposed Additional Positions | To list new staff required. |
| (d) Salary and Wage Computation Worksheet | Summary of salary and wage requirements for individual packages. |
| 4. Budget Call Memorandum | Assumptions on cost increases. |
| 5. 1978 New/Additional or Replacement of Equipment | To tabulate separately equipment requirements. |
| 6. Budget Worksheet | To list expenses for the individual packages of each Decision Unit. |
| 7. Insurance, Provision for Depreciation and Provision for Major Repairs | To provide estimates for Departments. |

TO RANK DECISION PACKAGES

- | | |
|--|---|
| 1. Budget Decision Package Form | Justification for budget request. |
| 2. Budget Worksheet | Expense detail. |
| 3. Department Decision Package Listing(s) | Listing that assembles related packages. |
| 4. Priority Ranking Proposal Form | To record results of ranking. |
| 5. Ranked Listings of Decision Packages (printout) | Recommendation of lower organization level. |

TO REVIEW CITY BUDGET

- | | |
|------------------------|---|
| 1. The budget document | Includes narrative explanation, revenue and mill rate information prioritized listing of packages, Departmental review of budget recommendation by subject. |
|------------------------|---|

REVISION OF THE REPORT

REVISION OF THE

IN THE REPORT

1. Review of the Report
2. Review of the Report
3. Review of the Report
4. Review of the Report
5. Review of the Report
6. Review of the Report
7. Review of the Report
8. Review of the Report
9. Review of the Report
10. Review of the Report

IN THE REPORT

1. Review of the Report
2. Review of the Report
3. Review of the Report
4. Review of the Report
5. Review of the Report
6. Review of the Report
7. Review of the Report
8. Review of the Report
9. Review of the Report
10. Review of the Report

IN THE REPORT

1. Review of the Report

DECISION PACKAGE CONTENT CHECKLIST

MANUAL REFERENCE

DESIGN

1. Is the subject of the Decision Unit service or output oriented? Chapter V, Section C
2. Is each package a reasonable additional request for funds? Chapter V, Section C
3. Would someone outside your area understand your request and its justification by reading your Decision Package forms? Chapter V, Section C
4. Would non approval of any package except the minimum have a reduction in service effect and not an out-of-business effect? Chapter V, Section D

COMPLETENESS

1. Has each section of the Decision Package been completed? Exhibit VI-D
2. Have all the supporting forms been completed? Checklist Exhibit IV-A
3. Has the package that brings the Decision Unit to the current level of effort been clearly identified as such in the title? Chapter V, Section D, Point 5
4. Have the packages that are to be charged to Capital, the Region, Outside Users, Other Departments been clearly identified? Chapter V, Section D
5. Review Decision Package content with the instructions in Exhibit VI-D for completeness. Exhibit VI-D
6. Were the other organization units affected by approval of package contacted and alerted? Chapter V, Section D

COST EFFECTIVENESS

1. Have you challenged each package to determine "what if" further cost reductions were made, methods were altered, some activities were reduced, it was performed a different way?
2. Is the relationship between the amount of funding requested and the benefits to be gained reasonable?
3. Are there any other ways to get all or most of the benefits without spending all the funds requested for the package?
4. Are there any services or activities included in the package that could be centralized such as printing, photocopying, mail opening, filing, etc.? Could these be packaged separately at lower cost?

City of Hamilton
Treasury
ZERO BASE BUDGETING PROGRAM
COMPOSITION OF TASK FORCES

T A S K F O R C E S

<u>Administration</u>	<u>Engineering Main- tenance and Protection</u>	<u>Recreation and Community Services</u>	<u>Independent Boards</u>	<u>Financial</u>
Departments: Legislative, Clerk, Treasury, Legal, Personnel, Purchasing, Real Estate, Airport	Departments: Property, Co-ordinator, Architect, Engineering, Streets and Sanitation, Fire, Building Inspection, Traffic	Departments: Cemetery, Parks, Recreation, Confederation Beach Committee, Historic Sites Committee, Community Development	Hamilton Place, Library and Parking Authority	Grants, Receptions and Public Events, Owner's Portion of Municipal Services, Capital Projects Financed from Current Funds, Provision for Reserves, Other Financial Accounts
John A. MacDonald Mayor	John A. MacDonald Mayor	John A. MacDonald Mayor	John A. MacDonald Mayor	John A. MacDonald Mayor (Chairman)

C O N T R O L L E R S

R. M. Morrow (Chairman)	J. A. Bethune (Chairman)	P. O. Valeriano (Chairman)	Ian Stout (Chairman)	R. M. Morrow (Co-Chairman) J. A. Bethune Ian Stout P. O. Valeriano
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A L D E R M E N

P. Ford	W. McCulloch	J. MacDonald	K. Edge	D. Lawrence
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A P P O I N T E D O F F I C I A L S

R. J. Desjardins Traffic Commissioner (Co-Chairman)	W. H. McFarland Treasurer and Commissioner of Finance (Co-Chairman)	W. L. Phillips City Engineer and Co-ordinator of Lloyd D. Jackson Square (Co-Chairman)	P. Kuppe Building Commissioner (Co-Chairman)	J. R. Jones Secretary of the Board of Control
E. A. Simpson City Clerk	R. Morden Director of Streets and Sanitation	Miss A. Schimmel Director of Recreation	C. E. Brisbin Chief Librarian or P. Baker	W. H. McFarland Treasurer and Commissioner of Finance
D. Vyce Deputy Director of Real Estate	L. G. Saltmarsh Fire Chief	R. C. Nutley Assistant Director of Parks	G. MacPherson General Manager Hamilton Place or J. Thieme	
			Wm. Cottrell General Manager Parking Authority	
I. R. Hammel Treasury Officer I (Secretary)	R. D. Underhill Supervisor of Subsidies (Secretary)	T. Daw Treasury Officer II (Secretary)	E. C. Matthews Director of Finance (Secretary)	N. R. Adhya Manager of Special and Capital Programs (Secretary)
Consultant	Consultant	Consultant	Consultant	Consultant

UNITED STATES DEPARTMENT OF THE INTERIOR
BUREAU OF LAND MANAGEMENT
WYOMING

WYOMING				
Section	Range	Township	County	Acres
1	1	1	Albany	360
2	2	2	Albany	360
3	3	3	Albany	360
4	4	4	Albany	360
5	5	5	Albany	360
6	6	6	Albany	360
7	7	7	Albany	360
8	8	8	Albany	360
9	9	9	Albany	360
10	10	10	Albany	360
11	11	11	Albany	360
12	12	12	Albany	360
13	13	13	Albany	360
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69	69	69	Albany	360
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71	71	71	Albany	360
72	72	72	Albany	360
73	73	73	Albany	360
74	74	74	Albany	360
75	75	75	Albany	360
76	76	76	Albany	360
77	77	77	Albany	360
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79	79	79	Albany	360
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91	91	91	Albany	360
92	92	92	Albany	360
93	93	93	Albany	360
94	94	94	Albany	360
95	95	95	Albany	360
96	96	96	Albany	360
97	97	97	Albany	360
98	98	98	Albany	360
99	99	99	Albany	360
100	100	100	Albany	360

City of Hamilton
Treasury

ZERO BASE BUDGETING PROGRAM

COMPOSITION OF CO-ORDINATING COMMITTEE

ELECTED REPRESENTATIVES

Mayor John A. MacDonald

Controllers - R. Morrow and J. Bethune

Alderman - J. Stowe

APPOINTED OFFICIALS

W. H. McFarland
Treasurer and Commissioner of Finance

R. J. Desjardins
Commissioner of Traffic

W. L. Phillips
City Engineer and Co-ordinator
of Lloyd D. Jackson Square

J. R. Jones
Secretary of the Board of Control

E. C. Matthews
Director of Finance
(Secretary)

OTHER MEMBERS

M. Collyer, MacGillvray & Co.

Consultants

City of London
Treasury

1961-1962
Annual Report

THE TREASURY

Robert John A. ...

Secretary of State ...

Minister of Finance ...

THE TREASURY

Secretary of State ...

Minister of Finance ...

Secretary of State ...

Minister of Finance ...

Secretary of State ...

THE TREASURY

Secretary of State ...

Minister of Finance ...

V DEFINING DECISION UNITS AND DECISION PACKAGES

A. Introduction

This chapter is designed to assist department heads and participating managers to define decision units and decision packages. It explains pertinent definitions and the thought process that organizations should know to be able to create meaningful budget submissions.

B. Defining Decision Units

A Decision Unit is a grouping of existing or proposed services, functions, or programs undertaken by an organization. Sometimes called budget subjects, these are the units of work for which funds will be requested via a budget submission (i.e. decision packages).

Decision Units should represent the major services provided or functions performed by an organization. Exhibit V-A depicts the relationship of Decision Units to Decision Packages.

C. Defining Decision Packages

A Decision Package is defined as a group of costs necessary to achieve a specific level of service, or accomplish a specific function or organizational purpose. A Decision Package, or a number of them, constitute the budget request for funding Decision Units (discussed above). Each package consists of a three page form outlining activities to be undertaken, resources necessary for their execution, justification and funding. The documentation is deliberately concise and presents only key data for review. The three types of packages and the type of work budgeted with each are as follows:

<u>CATEGORY</u>	<u>CHARACTERISTICS</u>	<u>EXAMPLES</u>
ADMINISTRATIVE OVERHEAD	- ONGOING FUNCTIONS, AND/ OR PROJECTS TOO SMALL AND VARIED TO BE MEASURED	- DEPARTMENT ADMINISTRATION
PROCESS/SERVICE	- HOMOGENEOUS, REPETITIVE OUTPUTS, MEASURABLE AT REASONABLE COST	- WORK PROCESSING - KEYPUNCHING - ROUTINE MAINTENANCE - DAILY SERVICES TO PUBLIC
PROJECT/PROGRAM	- DEFINITE START AND STOP DATE OR EVENTS	- DEVELOPING AN EDP SYSTEM - URBAN RENEWAL PROJECT - ROAD CONSTRUCTION

ARTICLE

The purpose of this study is to determine the effect of the use of the JAMA on the medical profession. The study was conducted in a hospital setting and the results are presented in the following table.

Table 1. Results of the Study

The results of the study are presented in the following table. The table shows the number of cases in which the JAMA was used, the number of cases in which it was not used, and the percentage of cases in which it was used.

The results of the study are presented in the following table. The table shows the number of cases in which the JAMA was used, the number of cases in which it was not used, and the percentage of cases in which it was used.

Table 2. Results of the Study

The results of the study are presented in the following table. The table shows the number of cases in which the JAMA was used, the number of cases in which it was not used, and the percentage of cases in which it was used.

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C. Defining Decision Packages - Continued

All budget decision packages contain descriptive, justification, and financial sections. The descriptive and justification sections are similar for all package types, while the financial sections vary. Descriptive data includes package number, name, type, general package description and a description of activities. Justification data includes discussions of benefits, consequences of disapproval, consequences of reducing various funding levels, and alternatives.

The financial section of each package varies by type as to detail of expense analysis. Project/Program package financial detail requires projections of salaries and expenses by major work step within the project. Process/Service package financial detail requires definition of volumes and quantification of costs per unit within the process or service. Administration Overhead package financial detail requires projections of total salaries and expenses for the function.

A full description of each field, for each type of decision package, is covered in Chapter VI.

The object in defining packages is to create meaningful alternative levels of funding which can be prioritized for decision making. This is accomplished by creating packages that describe a minimal base level of effort or service, as well as increments of effort above the base. The determination of a minimum level of effort or service is not to be interpreted as a recommendation by the initiating manager. It seldom represents a level of service that would be satisfactory to the manager because, by definition, it is only just above the out-of-business level. But for valid and useful services, it will be a helpful bench mark from which to evaluate the justification of increasing service levels.

The increment approach to budgeting, which is a primary characteristic of ZBB, is intended to allow management to make rational trade-offs between levels of effort and/or levels of service in diverse departments and not be faced with all-or-none situations.

The base and increments can be defined in several ways:

- (1) As discrete units of work prioritized on a must-do, should-do, nice-to-do basis. This approach is useful for organizations with many functions that are not necessarily related to each other, for example, projects and programs.

With this approach, different projects are ranked by priority with respect to each other. Alternately, a single large project can be broken into several stages which are prioritized in relation to one another or with other projects. An example of how this approach might work is given in Exhibit V-B.

The theory of the state is a branch of political science which studies the state as a social formation, its origin, development, functions, and its role in society. The state is a special form of social organization, which is characterized by the presence of a permanent apparatus of coercion, the monopoly of legitimate violence, and the ability to issue binding commands for all the inhabitants of a certain territory.

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C. Defining Decision Packages - Continued

- (2) As alternative levels of service/effort. In this approach a base level and alternative increments of service or effort are defined. It is useful for organizations involved with providing services directly to the public, performing processing type activities, or for administrative overhead functions.

There are four basic types of service level variations that could be reflected in the definition of packages:

- (a) Quantity Variations reflect a change in the amount of services delivered as additional service levels are added or subtracted. In most cases quantity changes will not change either the quality of types of services being delivered.

Examples:

- Miles of roads maintained.
- Number of pot holes patched.

- (b) Type of Service Variations reflects the delivery of different kinds of services as service levels change. In most cases divisions provide a mix of services at all service levels. However, at reduced or expanded levels of operation, lowest priority services may be dropped or added.

Examples:

- Bad check follow-up and collection;
- Specialized services - i.e., music programs, club programs.

- (c) Quality of Service Variations reflects changes in the quality of services delivered. Although the same quantity or trash might be collected if pick-ups were made only once a week, the quality of trash collection service is better with twice a week pick-ups - considering such factors as odor and appearance.

Examples:

- Delinquent tax collection follow-up;
- Additional or better qualified staff at recreation centres.

- (d) Method of Service Delivery Variations reflects operational changes in how the service is to be delivered. Changing the method of service delivery - without reducing either the quantity or quality - to reduce costs is the most preferred type of service level change.

Examples:

- Contract out the service;
- Switch from manual to computerized bill generation.

Exhibits V-C and V-D provide examples of how this approach might be applied.

D. Considerations and Requirements for Formulating Packages

To help develop prioritizable packages and to minimize administrative effort, department heads should first outline possible decision packages using the form entitled "Trial Listing and Ranking of Decision Package".

The format of the Trial Listing is shown in Exhibit VI-A. Instructions for preparing it are given in Chapter VI, Exhibit VI-A, Page 2. The listing should be used first as a vehicle for informal discussion among participating managers, section heads and department heads on ways of breaking down Decision Units into prioritizable packages. Secondly, it should be reviewed with the Budget Support Group to ensure that a viable approach to package definition has been decided on, before a department begins to prepare decision package forms.

By using the Trial Listing, departments will avoid rewriting the detail on package forms each time changes are made during the preliminary definition phase.

When defining decision packages, using the decision package forms illustrated in Exhibit VI-D, a number of criteria must be considered.

1. An organization may perform work that affects the budgets of other departments. To facilitate the co-ordination of funding decisions among departments, create a separate set of decision packages that identifies the work to be done for other departments. These packages should conceptually be estimates at alternative service levels to be reviewed by the prospective user departments and submitted as part of their budget, where they have included these types of items in the past.

Where the services rendered have been budgeted by user departments by means of charge-out-rates, past procedures should be followed except that the supplier department will be expected to prepare decision packages for the gross costs of the main services rendered. The cost recoveries expected, even where an over-recovery is planned, should be noted in the benefits section of the decision package form.

2. Where services are to be rendered to users, other than the City of Hamilton, such as the regional government, the supplier department should identify the level of service required by the user and develop a single package for that service level. In these cases, the budget review will focus on the cost effectiveness of the package and its overall justification. The costs of the package should be equivalent to the recovery value from the user. On all such packages, please note on the top of Page 1 that the package is for the regional government or another user.

A particular application of this procedure will also be required where costs are being incurred as part of charges to be made to the capital budget. In these cases, note on the top of Page 1 that the package will be charged to capital. Otherwise, the regular Z.B.B. procedures will be followed.

3. Define independent or incremental packages. Do not define cumulative packages.

D. Considerations and Requirements for Formulating Packages - Continued

4. As a guideline to avoid generating excessive paper work and packages, Decision Units ideally should involve approximately \$500,000 and/or fifteen staff. Decision Packages should involve approximately \$200,000 and five staff. Managers should use their own judgement in applying these guidelines to prepare meaningful budget presentations for their organizations.
5. There should be at least three packages for each budget subject (Decision Unit) representing as a minimum the following three levels of service or effort:
 - (a) Minimum (base) level. This should be the absolute minimum effort below which the effort or service cannot be delivered at all.
 - (b) First Increment. This should be a level of effort or service above minimum but below the current (1977) level.
 - (c) Second Increment. This increment should be above the First Increment and bring the level of effort and service up to current (1977) levels.

The exceptions to this guideline will be the cases referred to in point 2 above. Should any further exceptions be approved by representatives of the Budget Support Group, please label clearly the incremental package that brings the activity or service to the current level. Also show in the package title any packages that cover expansionary activities or levels of service.

6. Before completing a Decision Package, challenge the presentation by determining the effect of non-approval. If by doing so, the level of service or activity would be reduced, the package may be conceived adequately. However, if a vital function would be discontinued, a building closed, or a service dropped as a result of the disapproval, it may indicate that the Decision Package has not been defined properly.
7. Don't complete the Budget Worksheet until the related Decision Packages have been identified and documented to the point short of entering the financial data. This will keep the focus on outputs rather than the inputs represented by the object item of expenditure.

Performance measures are required for the financial justification pages of Project/Program and Process/Service package types. Both quantitative and qualitative measures can be used. If formal standards are not available, managers should select appropriate measures on the basis of their experience. Exhibit V-E provides examples of quantitative and qualitative measures.

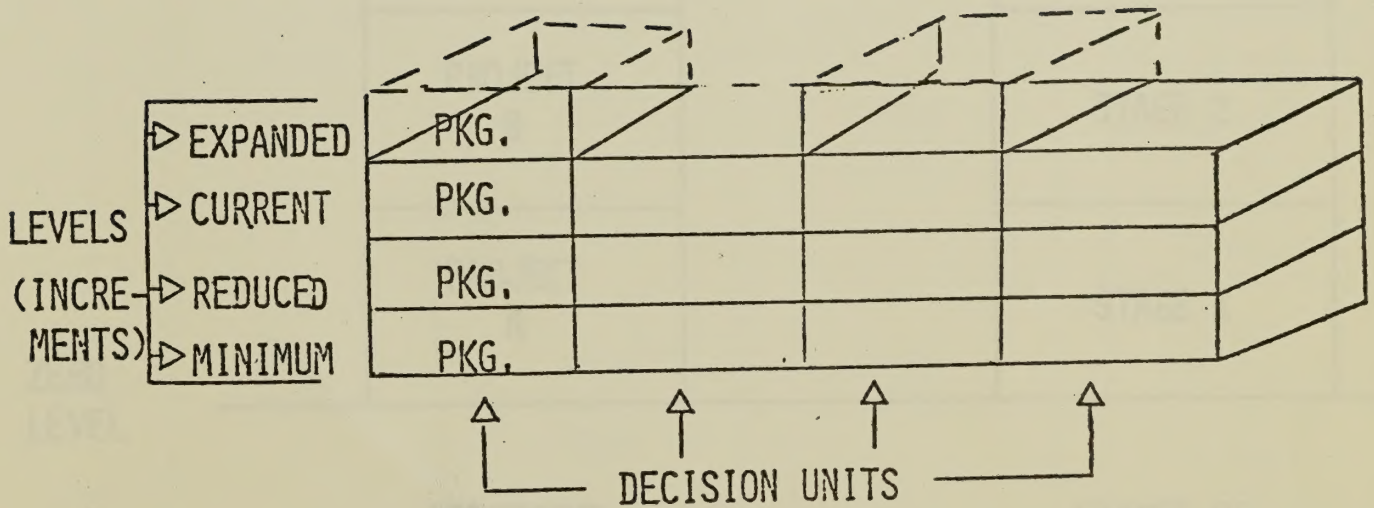
E. Cost Effectiveness

A most important objective for budgeting is to achieve increased cost effectiveness. This means that the initiators of Decision Packages will have to carry out the budget procedures with a conscious orientation toward this end. Cost effectiveness can be achieved in several different ways.

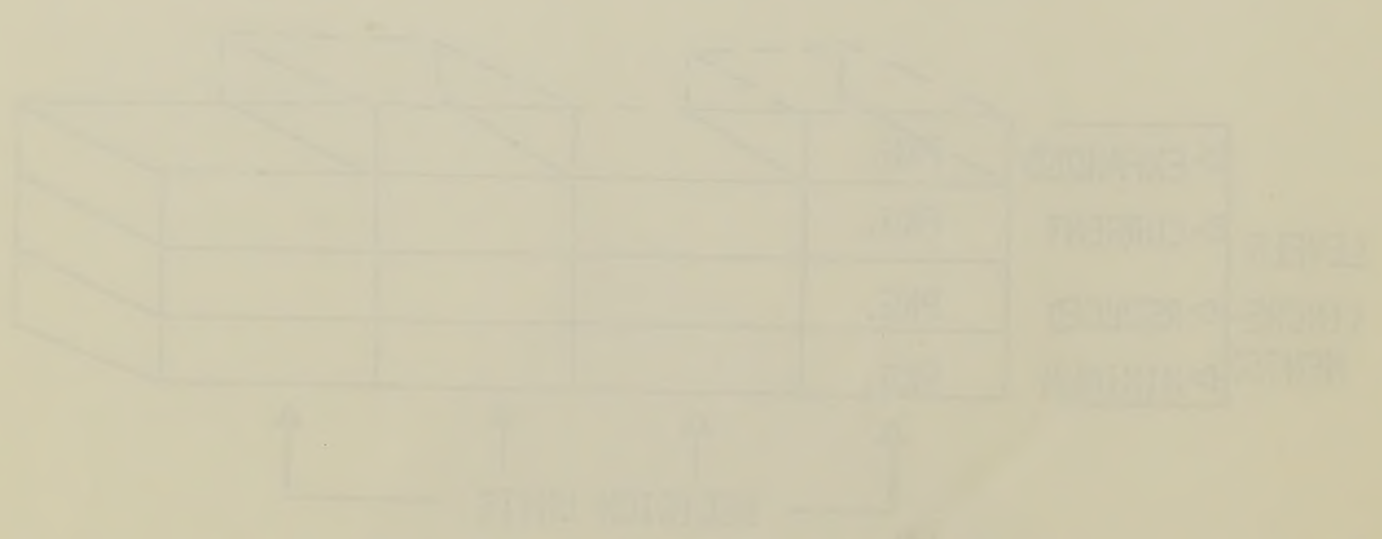
- * By implementing improvements in methods on the way work is done and services are rendered.
- * By rearranging the grouping of work, such as in the case of centralizing support services that currently are decentralized.
- * By focusing more specifically on the truly essential functions necessary to the delivery of a service and discontinuing activities that are no longer essential.
- * By improving the quality of people who perform work through training, replacement (transfers) or reassignment.
- * By eliminating unnecessary resources in categories such as expenses, supplies, etc.
- * By achieving an efficient match between the level of service or effort being examined and the resources allocated. This will require working back from the specified level of service to determine the most efficient method and cost of delivery.
- * By challenging each budget request to find any expense that might be reduced and still allow the level of service to be achieved.

If the Decision Packages have been challenged and determined to be cost effective, the meaningfulness of the budget process will be greatly enhanced and the priority listing will represent a much better basis for resource allocation.

RELATIONSHIP OF DECISION UNITS
TO DECISION PACKAGES

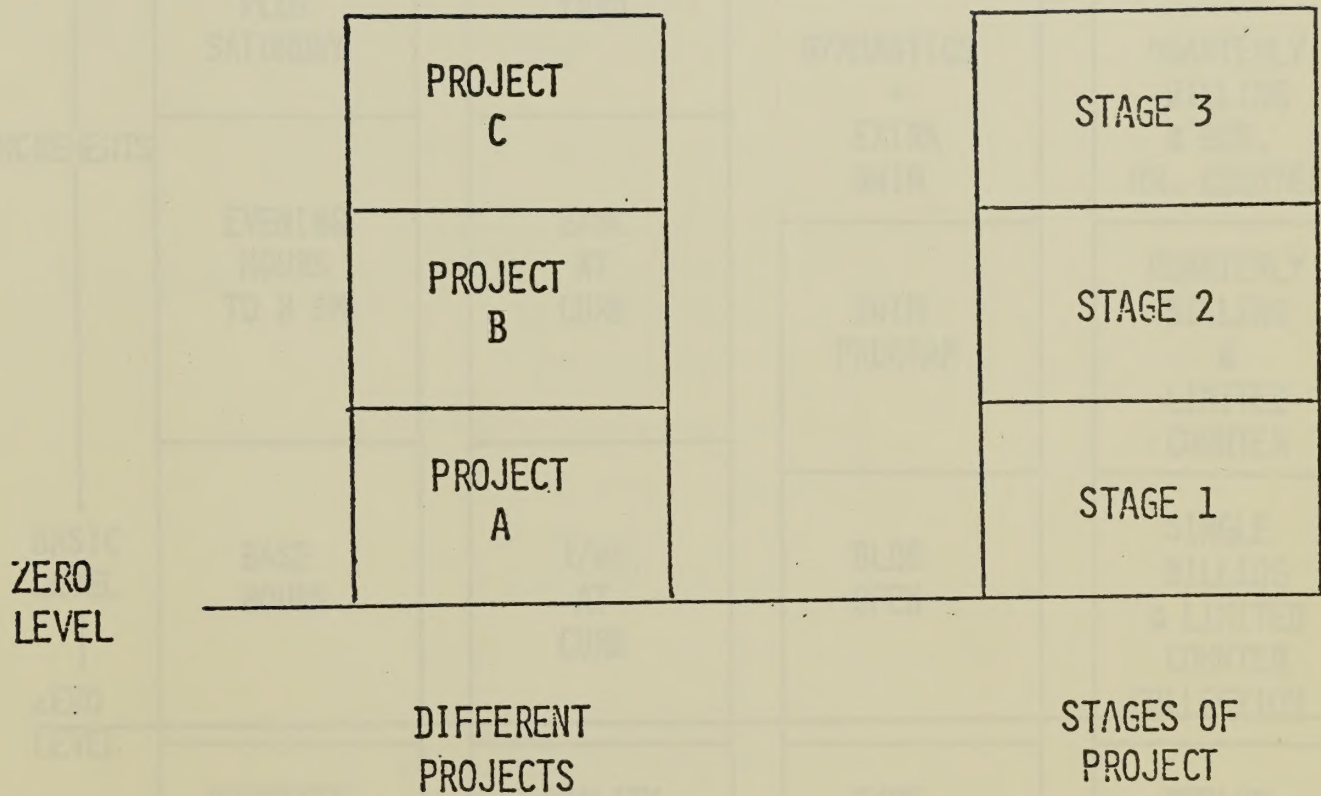


DETAILED DESCRIPTION OF DECISION UNIT
IN DECISION ANALYSIS



DECISION PACKAGES FOR

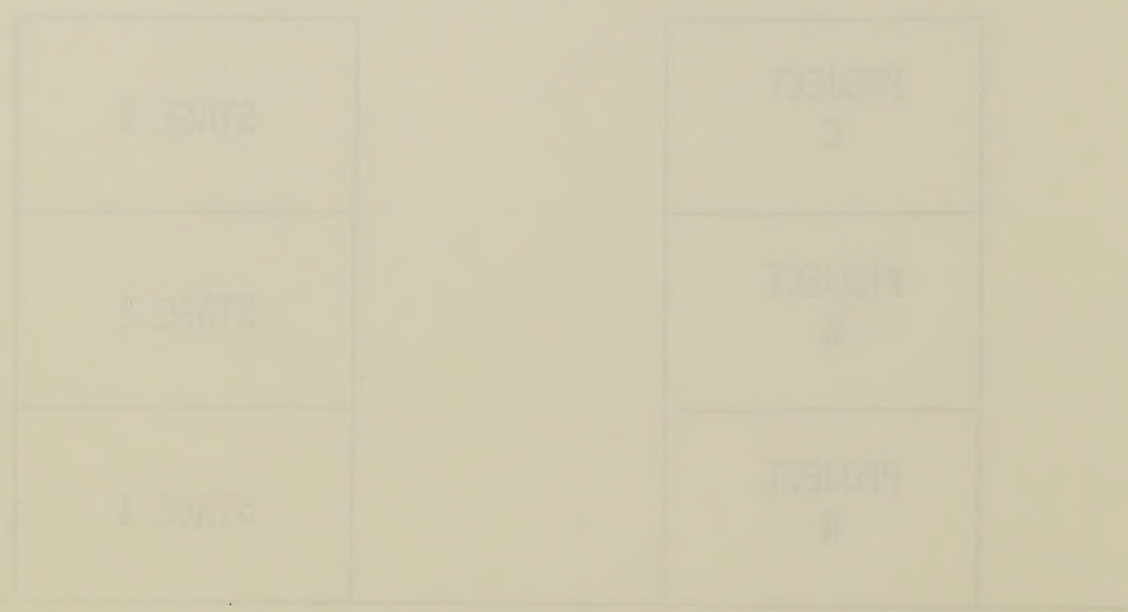
PROJECTS/PROGRAMS



4.0 11/1/93

DEVELOPMENT FOR

PROJECTS



STAGE OF
PROJECT

DIFFERENT
PROJECTS

LEVEL
OF

DECISION PACKAGES FOR
SERVICES & PROCESSES

INCREMENTS BASIC LEVEL ZERO LEVEL	EVENING HOURS TO 10 PM PLUS SATURDAY	2/WK. AT BACK YARD	CLUB ACTIVITIES	MONTHLY BILLING & BUS. HR. COUNTER
	EVENING HOURS TO 8 PM	2/WK AT CURB	GYMNASTICS + EXTRA SWIM	QUARTERLY BILLING & BUS. HR. COUNTER
	BASE HOURS	1/WK. AT CURB	SWIM PROGRAM	QUARTERLY BILLING & LIMITED COUNTER
	QUANTITY	QUALITY	TYPE	METHOD

- E.G. LIBRARY

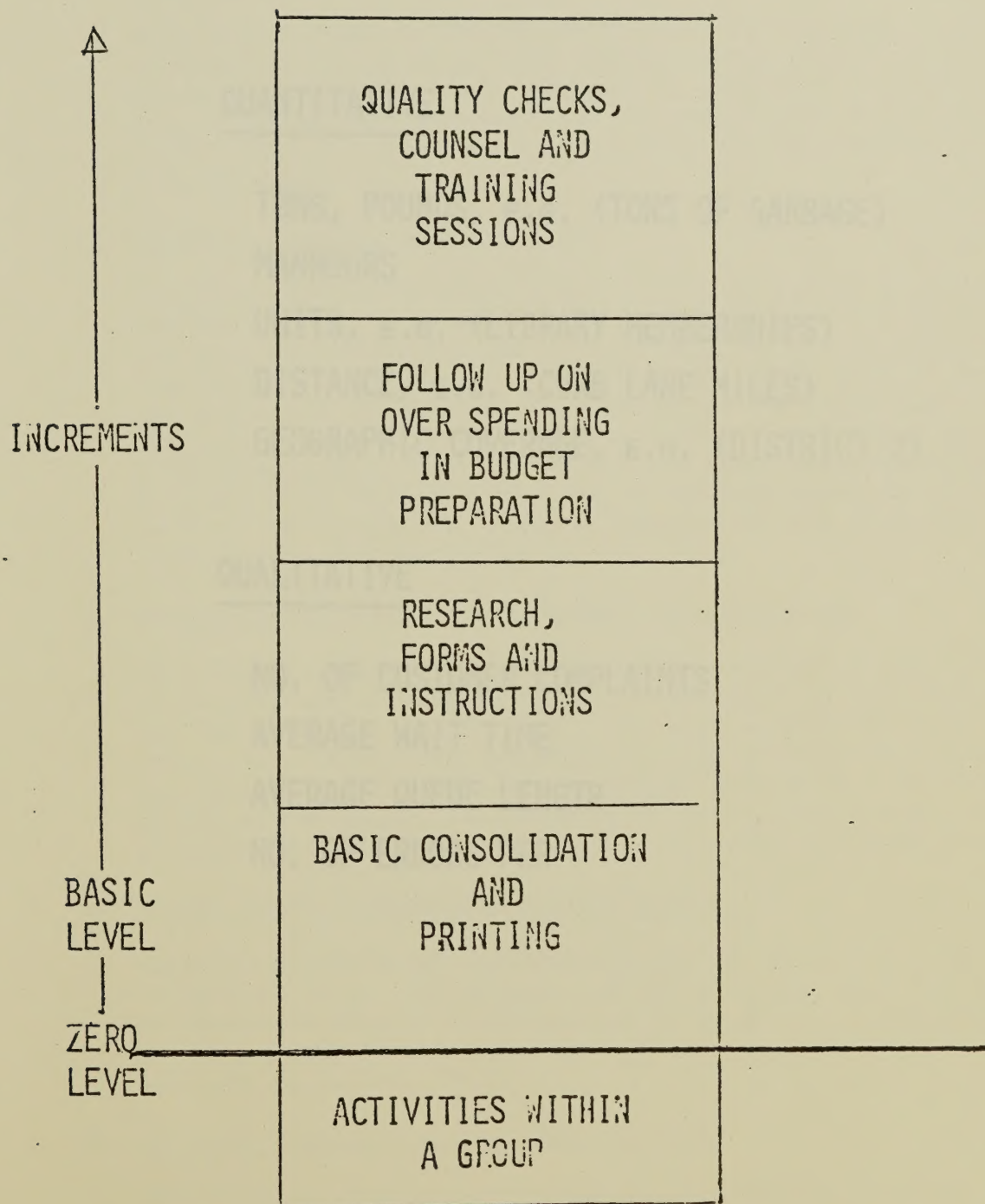
GARBAGE
COLLECTION

RECREATION

TAX BILLING
& COLLECTIONS

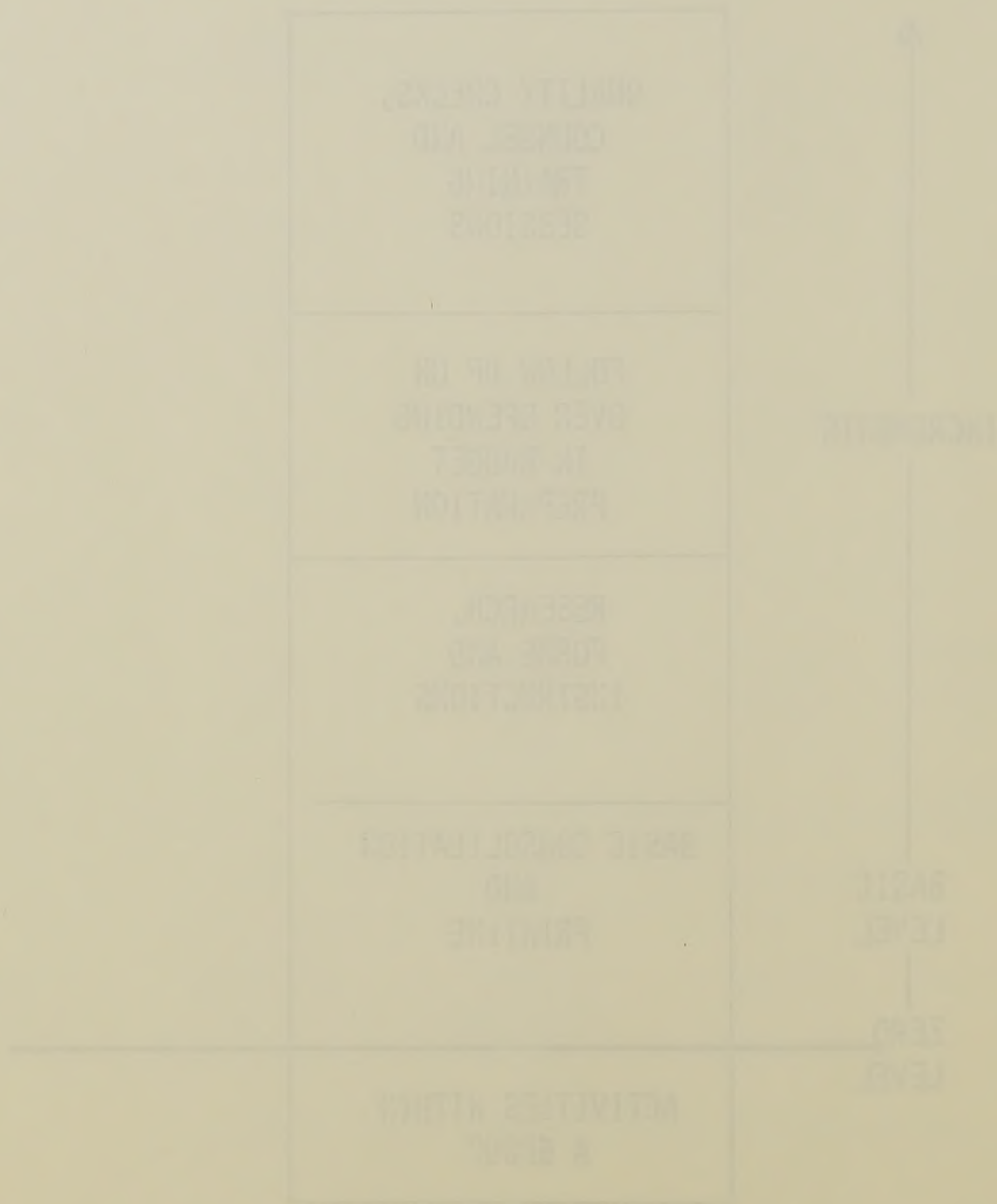
- DEFINE DIFFERENT SERVICE LEVELS OR LEVELS OF EFFORT.

DECISION PACKAGES FOR
ADMINISTRATION/OVERHEAD



E.G. BUDGET GROUP

ADMINISTRATIVE HEAD
DECISION NUMBER 100



WORKLOAD/PERFORMANCE INDICATORS

QUANTITATIVE

TONS, POUNDS, E.G. (TONS OF GARBAGE)

MANHOURS

UNITS, E.G. (LIBRARY MEMBERSHIPS)

DISTANCE, E.G. (CURB LANE MILES)

GEOGRAPHIC COVERAGE, E.G. (DISTRICT 2)

QUALITATIVE

NO. OF CUSTOMER COMPLAINTS

AVERAGE WAIT TIME

AVERAGE QUEUE LENGTH

NO. OF ERRORS PER

WORKLOAD PERFORMANCE INDICATORS

QUALITATIVE

LONG, FREQUENT, E.G., (TENS OF HOURS)
VARIATIONS
UNITED E.G. (LIBRARY MEMBERSHIP)
DISTANCE E.G. (MILES TRAVELED)
RESEARCHER CONDUCT, E.G. (CONTRACTS)

QUANTITATIVE

NO. OF DAYS OF CONDUCT
AVERAGE WAIT TIME
AVERAGE MILE LENGTH
NO. OF HOURS PER

VI FORMS AND PROCEDURES

The purpose of this Chapter is to explain how to complete the forms used in the Z.B.B. process. A sample of each form and detailed instructions on how to complete it are included in the exhibits accompanying this Chapter. The forms involved and their purposes are as follows:

1. Trial Listing and Ranking of Decision Package (Exhibit VI-A)

This form is used to develop preliminary definitions of decision packages to arrive at an early understanding of how a department plans to package its work. Chapter V, paragraph D, provides a more detailed explanation of the purpose of this form. See Exhibit VI-A for an example of the form and instructions for completing it.

2. Budget Worksheets (Exhibit VI-B)

This form is used to prepare detailed line item estimates of costs for the packages in a Decision Unit. It is computer generated, and contains historical cost information for the current and two previous fiscal years. The Worksheet should be used to develop the amounts to be entered (in summary) on the third page of decision packages. A form is completed for each Decision Unit defined by a department and should accompany the related decision packages when they are submitted to the Task Force Secretary for review. See Exhibit VI-B for an example of this form and instructions for completing it.

3. Service Level Evaluation Worksheet (Exhibit VI-C)

This form is used to document the difference in results or service to be achieved at various levels (increments) of a Decision Unit, and the justification for each. It also records the cumulative output for productivity measures at each incremental level. A form may be prepared for each Decision Unit defined by a department, but should not accompany the budget submission. See Exhibit VI-C for a sample form and instructions for preparing the Worksheet.

4. Budget Decision Packages (Exhibit VI-D)

Examples of the forms and instructions for preparing them are given in Exhibit VI-D. The purpose and use of these forms are described in detail in Chapter V, paragraphs C, D, and E. A checklist to use to ensure each Decision Package has been properly completed is included as Exhibit IV-B.

5. Priority Ranking Proposal (Exhibit VI-E)

This form is used at each reviewing organization level to indicate package priority. A copy is used as an input form to a computerized system that tracks and summarizes packages automatically during the submission and prioritization phases. A copy is submitted to the Treasury Department by each reviewing organization level and the original accompanies the decision packages when they are sent forward

The purpose of this document is to provide a summary of the findings of the study conducted by the American Medical Association. The study was designed to determine the effect of the new drug on the treatment of the disease. The results of the study are as follows:

1. The purpose of the study was to determine the effect of the new drug on the treatment of the disease.

This study was designed to determine the effect of the new drug on the treatment of the disease. The study was conducted in a hospital setting. The results of the study are as follows:

2. The results of the study are as follows:

This study was designed to determine the effect of the new drug on the treatment of the disease. The study was conducted in a hospital setting. The results of the study are as follows:

3. The results of the study are as follows:

This study was designed to determine the effect of the new drug on the treatment of the disease. The study was conducted in a hospital setting. The results of the study are as follows:

4. The results of the study are as follows:

This study was designed to determine the effect of the new drug on the treatment of the disease. The study was conducted in a hospital setting. The results of the study are as follows:

5. The results of the study are as follows:

This study was designed to determine the effect of the new drug on the treatment of the disease. The study was conducted in a hospital setting. The results of the study are as follows:

VI FORMS AND PROCEDURES - Continued

5. Priority Ranking Proposal (Exhibit VI-E) - Continued

to higher levels for review. See Exhibit VI-E for an example and instructions for preparing this form.

6. Revenue Projection Summary (not shown)

Revenue Projection Summary formats vary from department to department. They will be completed using the same formats and procedures as in previous fiscal years. Contact your departmental Treasury representative for assistance and further information regarding these forms.

7. Salary Worksheets (Exhibit VI-F)

These forms are issued by the Treasury Department together with separate instructions. These forms will be used to facilitate the salary and wage components of a department's decision packages. It should be prepared and submitted to Treasury together with the decision packages.

8. Computer Summary Reports

Two computer prepared reports will be issued to departments and reviewing entities to assist the review and prioritization process:

(a) Department Decision Package Printout (Exhibit VI-G)

This report provides a control listing of all packages submitted by a department in numerical order A-1, A-2, B-1, C-1, etc. The report will show the calculation of employee benefits per Full Time Equivalent (FTE) and the calculated average salary cost per FTE. It will also show sub-totals by Decision Units, of all related increments or packages. Comparisons will be made between the 1978 departmental request for funds and staff with the 1977 authorized amounts.

(b) Z.B.B. Decision Package Priority Printout (Exhibit VI-H)

This report lists all of the packages submitted by a department ranked in order of priority. The priority rankings are updated after each reviewing entity completes its prioritization and the report is re-issued to all levels. The data is updated using a Priority Ranking Proposal discussed under A.5 above.

These forms and reports will provide for the capturing and disseminating of information that will significantly increase the level of understanding of budget requests and the priority issues involved in allocating funds.

CITY OF HAMILTON
ZERO BASE BUDGETING SYSTEM
PREPARATION INSTRUCTIONS

TRIAL LISTING AND RANKING OF DECISION PACKAGES

STEP	ACTION	FORM
1.	Enter the name of the Department.	Trial Listing
2.	Enter name of preparer. This should be the Department Head.	" "
3.	Enter date prepared. This becomes important if amended versions of the Trial Listing are prepared subsequently.	" "
4.	Enter the package title from the packages.	" "
5.	Enter the two digit package ID code.	" "
6.	Enter the type of package, Administrative Overhead, Process/Service, or Project/Program.	" "
7.	Enter the estimated amount of the 1977 budget that would be allocated to the package. <u>Note:</u> This should be only an estimate made on the basis of management judgement. The estimate is intended only to provide an idea of the relative dollar size of the package.	" "
8.	Make a preliminary determination of the relative numerical priority of each package. <u>Note:</u> It is not necessary to rearrange the list into priority number order. Simply indicate the numerical priority in any order.	" "

DECISION UNIT ID 1
 TITLE 2

CITY OF HAMILTON
 TREASURY
 1978 STATEMENT OF ESTIMATES
 BUDGET WORKSHEET

DATE
 AS AT

ACTUAL 1975	ACTUAL 1976	ACTUAL 1977	ESTIMATE 1977	ACCOUNT NUMBER	DESCRIPTION	1978 MINIMUM LEVEL	FIRST INCREMENT	SECOND INCREMENT	CURRENT LEVEL	EXPANSION INCREMENTS
1	2	3	4	5	6	7	8	9	(7+8+9)	10

THE PARKING AUTHORITY FOR
 THE CITY OF HAMILTON

GENERAL ADMINISTRATION

ADMINISTRATION

SALARIES AND WAGES

ACCUMULATED SICK LEAVE

PENSIONS'S CITY'S

CONTRIBUTION

WORKMEN'S COMPENSATION

UNEMPLOYMENT INSURANCE

MEDICAL AND HOSPITALIZATION

GROUP LIFE INSURANCE

9321

01

01

03

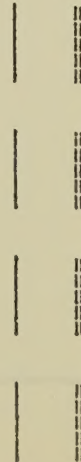
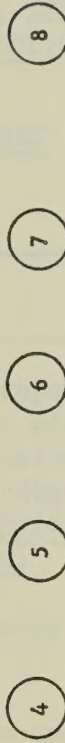
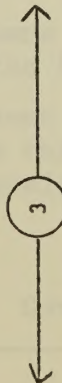
05

06

07

08

10





- 1. The first part of the document is a description of the system.
- 2. The second part is a description of the system's components.
- 3. The third part is a description of the system's operation.
- 4. The fourth part is a description of the system's maintenance.
- 5. The fifth part is a description of the system's safety.
- 6. The sixth part is a description of the system's security.
- 7. The seventh part is a description of the system's performance.
- 8. The eighth part is a description of the system's reliability.
- 9. The ninth part is a description of the system's availability.
- 10. The tenth part is a description of the system's flexibility.



1	2	3	4	5	6	7	8	9	10
1000	1000	1000	1000	1000	1000	1000	1000	1000	1000
1000	1000	1000	1000	1000	1000	1000	1000	1000	1000

1	2	3	4	5	6	7	8	9	10
1000	1000	1000	1000	1000	1000	1000	1000	1000	1000
1000	1000	1000	1000	1000	1000	1000	1000	1000	1000



The first part of the document is a description of the system. The second part is a description of the system's components. The third part is a description of the system's operation. The fourth part is a description of the system's maintenance. The fifth part is a description of the system's safety. The sixth part is a description of the system's security. The seventh part is a description of the system's performance. The eighth part is a description of the system's reliability. The ninth part is a description of the system's availability. The tenth part is a description of the system's flexibility.

CITY OF HAMILTON
ZERO BASE BUDGETING SYSTEM
PREPARATION INSTRUCTIONS

BUDGET WORKSHEET

STEP	ACTION	FORM
NOTE:	A separate worksheet must be prepared for each Decision Unit. The format with only slip 3 completed, (discussed below), will be issued by Treasury for each department. <u>Each department should make sufficient copies for use with each Decision Unit.</u>	Budget Worksheet
1.	Enter the single letter alphabetic code which designates the Decision Unit.	" "
2.	Enter the title of the decision unit for which the worksheet is being prepared.	" "
3.	The data for columns 1 through 4 will have been filled in by computer. It will represent the <u>total</u> department budget and is provided only for reference purposes when estimating the amount for the line items (object codes) listed in column 6.	" "
4.	Enter the amounts, broken down by object code, for the minimum level decision package. See Chapter V, paragraph D,5 for a discussion of requirements.	" "
5.	Enter the amounts for the First Increment package in a manner similar to Step 4.	" "
6.	Enter the amounts for the Second Increment package (which will normally bring the budget submissions to the current level) in a manner similar to Step 4.	" "
7.	Add together the amounts in columns 7, 8 and 9 for each line item and enter the total. <u>Note:</u> This amount should represent the budget request to operate this Decision Unit at current (1977) levels of effort, service. etc.	
	Continued..	

CITY OF HAMILTON
ZERO BASE BUDGETING SYSTEM
PREPARATION INSTRUCTIONS

BUDGET WORKSHEET

STEP	ACTION	FORM
8.	Enter the total amounts of <u>all</u> the expansion packages, if any, in a manner similar to Step 4. See also Chapter V, paragraph D,5 regarding increments above current level.	Budget Worksheet
9.	Total each column down. Check to make sure that the total in columns 7, 8 and 9 reconcile to the Total Current Level, adjusted for cost increases and reductions.	" "

REPORT SUMMARY
WATERBURY LIGHTS
NEW AND EXISTING SYSTEM
CITY OF WATERBURY

STEP	ACTION	NOTE
8.	Insert the total amount of all the expenses incurred, if any, in a column adjacent to Step 4. See also Chapter V, paragraph 11.3, regarding the amount of the current level.	Budget Summary
9.	Total each column down. Check to make sure that the total in column 4, 5 and 6 equals the total in column 1, adjusted for cost increases and reductions.	" "

SERVICE LEVEL EVALUATION WORKSHEET

DEPARTMENT:		DIVISION/DISTRICT:	ORGANIZATION UNIT:	PREPARED BY:	DATE:
(1)		(2)	(3)	(4)	(5)
MINIMUM LEVEL:					
			FIRST INCREMENT:	CURRENT LEVEL:	EXPANSION LEVEL:
(6)			(7)	(8)	(9)
DESCRIBE AND JUSTIFY					
PROGRAM MEASURES		THIS LEVEL		THIS LEVEL	THIS LEVEL
(10)					

CITY OF HAMILTON
ZERO BASE BUDGETING SYSTEM
PREPARATION INSTRUCTIONS

SERVICE LEVEL EVALUATION WORKSHEET

STEP	ACTION	FORM
NOTE:	A Service Level Evaluation Worksheet is prepared for each Decision Unit.	Evaluation Worksheet
1.	Enter the Department name.	" "
2.	If the Decision Unit will be the administrative responsibility of a specific Division or District enter the name. Otherwise, leave blank.	" "
3.	If the Decision Unit will be the administrative responsibility of a specific sub-unit of a Division or District, enter the name. Otherwise, leave blank.	" "
4.	Enter name of preparer.	" "
5.	Enter date prepared.	" "
6.	Enter an explanation of the work that will be accomplished at the minimum level. Quantify outputs as much as possible.	" "
7.	Enter an explanation for the First Increment in a manner similar to Step 6. <u>Note:</u> This explanation should identify the incremented service outputs or results that would be gained by operating at this level. The performance measures may be cumulative.	" "
8.	Enter an explanation for the Current Level in a manner similar to Step 6.	" "
9.	Enter an explanation for the Expansion Level in a manner similar to Step 6.	" "
	Continued..	

CITY OF HAMILTON
ZERO BASE BUDGETING SYSTEM
PREPARATION INSTRUCTIONS

SERVICE LEVEL EVALUATION WORKSHEET

STEP	ACTION	FORM
10.	Enter the performance measures used to measure the output of this Decision Unit. These should be the same as the measures used in the decision packages related to the Unit. Enter the output anticipated at each level of service or effort. These measures may be cumulative from level to level. <u>Note:</u> See the last paragraph in Chapter V, and Exhibit V-E for information on performance measures.	Evaluation Worksheet

CITY OF BOSTON
BOARD OF SELECTMEN
OFFICE OF THE CITY CLERK

REPORT OF THE BOARD OF SELECTMEN

STEP	ACTION	DATE
10.	Enter the performance measures and to measure the output of this division first. These should be the same as the measures used in the previous packages related to the first. Enter the output measures at each level of service or effort. These measures may be calculated from level to level. Enter the last paragraph in paragraph V, and Exhibit V-2 for information on performance measures.	

CITY OF HAMILTON
BUDGET DECISION PACKAGE

Page No.: 1

Package Type(s): All

Purpose: Provide general descriptive information about
a specific decision package.

<u>Key</u>	<u>Title</u>	<u>Comments</u>
1	Department Code	4 Digit department code.
2	Activity Code	2 Digit accounting code that identifies the activity to which the package is generally related. e.g. 03.
3	Object Codes	Leave blank.
4	Package ID	Assign a unique letter of the alphabet to all packages related to a specific Decision Unit and a different number for each package in the Decision Unit. e.g. the 3 level of service packages could be coded C1, C2 and C3.
5	Other Activity Codes	If the activity covers more than one activity, list them here, e.g. 05, 06, 10, 12.
6	Package Type	Indicate the package type that best represents the subject covered by the budget request. Each package type will require a different presentation of resources and performance measures as provided on Page 3 of the decision package forms.
7	Budget Year	Year for which package prepared, e.g. 78.
8	Department	Record the name of the department for which the decision package is being submitted.
9	Division/District	Indicate the division or district responsibility group or area within the department.
10	Individual Responsible	Individual responsible for the package.
11	Section	Indicate the organizational section over which the person noted in (10) is responsible.
12	Package Title	Brief name identifying package and distinguishing it from other packages. e.g. Garbage pick-up - min. level.
13	General Description	Brief narrative statement of the purpose and coverage of the package as a budget submission. Should be a summary of the key characteristics of the decision package.
14	Results	List the key outputs/services to result from this package in the budget year and the dates when they will be completed. The listing should be specific enough that benefits derived and services rendered as a consequence of each item can be identified in the "benefits" field. (See Key 21, Page 3).
15	Affect on Other Unit(s)	Indicate the organizational unit affected, if any, should this package be approved. Completion of this part of the form will indicate that contact has been made with the other organization unit to discuss the interrelationships.
16	Organization and Package ID	Record the organization and activity code numbers for the unit affected.
17	ADD/RED	Place a check mark (✓) to indicate whether the effect of approving this package will add to, or reduce, the costs of other units(s).
18	Prepared by	Signature of individual who prepared the package and date prepared.
19	Approved by	Signature of person who supervises the package and date approved, followed by the signature of Department Head, and other budget review authorities, as the review process is completed.

CITY OF HAMILTON

ZERO BASE BUDGETING
BUDGET DECISION PACKAGE

EXHIBIT VI-D
Page 2 of 10

(1) (2) (3) (4)

PKG. _____ OF _____ PAGE 1 OF 3

ID CODE

--	--	--	--	--	--	--	--	--	--

BUDGETED YEAR

--	--

 (7)

List other Activity Codes included in this PKG. (5)

DEPARTMENT (8)

DIVISION/DISTRICT (9)

PKG. TYPE: (Check one) (6)

☐ ADMIN. OVERHEAD

☐ SERVICE/PROCESS

☐ PROJECT/PROGRAM

INDIV. RESPONSIBLE (10)

SECTION (11)

PACKAGE TITLE: (12)

GENERAL DESCRIPTION

(13)

RESULTS: (Describe what outputs or services will be provided and by what dates)

(14)

WILL APPROVAL OF THIS PKG. REQUIRE ANY CHANGE IN OTHER UNIT'S BUDGETS? IF SO, INDICATE ORG. & ID CODE BELOW									
UNIT NAME								ADD	RED
(15)								(16)	(17)

PREPARED BY (18)

DATE _____

APPROVED BY: (19)

SUPERVISOR _____

DEPT. HEAD _____

1. NAME OF PROJECT _____

2. LOCATION OF PROJECT _____

3. DATE OF REPORT _____

4. NAME OF REPORTER _____

5. TITLE OF REPORT _____

6. NAME OF AGENCY _____

7. ADDRESS OF AGENCY _____

8. CITY _____

9. STATE _____

10. ZIP CODE _____

11. PHONE NUMBER _____

12. FAX NUMBER _____

13. E-MAIL ADDRESS _____

14. OTHER CONTACT INFORMATION _____

REMARKS: (Describe what happened at location and its extent)

DATE	TIME	WIND DIRECTION	WIND SPEED	WAVE HEIGHT	WAVE PERIOD	WAVE DIRECTION	WAVE TYPE	WAVE ENERGY	WAVE DAMAGE	WAVE NOTES
12/1/98	10:00	100	10	2	10	100	100	100	100	100
12/1/98	11:00	100	10	2	10	100	100	100	100	100
12/1/98	12:00	100	10	2	10	100	100	100	100	100
12/1/98	13:00	100	10	2	10	100	100	100	100	100
12/1/98	14:00	100	10	2	10	100	100	100	100	100
12/1/98	15:00	100	10	2	10	100	100	100	100	100
12/1/98	16:00	100	10	2	10	100	100	100	100	100
12/1/98	17:00	100	10	2	10	100	100	100	100	100
12/1/98	18:00	100	10	2	10	100	100	100	100	100
12/1/98	19:00	100	10	2	10	100	100	100	100	100
12/1/98	20:00	100	10	2	10	100	100	100	100	100
12/1/98	21:00	100	10	2	10	100	100	100	100	100
12/1/98	22:00	100	10	2	10	100	100	100	100	100
12/1/98	23:00	100	10	2	10	100	100	100	100	100

CITY OF HAMILTON
BUDGET DECISION PACKAGE

Page No.: 2

Package Type(s): All

Purpose: Provide benefit statement, description of consequences of package disapproval, alternative ways to achieve package objectives, and the negative implications if package approval requires a cut-back from current levels of service or effort.

<u>Key</u>	<u>Title</u>	<u>Comments</u>
20	Dept. Code, Package ID, Title and Department	Same as Keys 1, 2, 4, 8 and 12 described on Page 1.
21	Benefits	A description of benefits to the City in terms of reduction in costs, improved productivity and/or service, improvement in scheduled completion dates, etc. (Benefits should be quantified).
22	Consequences of Disapproval	A statement of the loss to the City if the package were disapproved, in terms of cost increases, reduction or loss of services, delays, reduction in output, legal ramifications, loss of grant, loss of income, service fees, etc.
23	Alternative Ways	Indicate realistic alternative ways considered to accomplish the results and benefits in lieu of the approach covered by this package and the reasons why these alternatives are not being recommended for the budget year.
24	Negative Implications of Approving a Cut-Back from Current Level	Describe the specific negative impact of approving only the level of service or effort covered by this package where such a decision would mean a cut-back from the current level.

Page 1 of 12

CITY OF LOS ANGELES OFFICE OF THE CITY CLERK

Page 1 of 12

Page 1 of 12

Page 1 of 12

Page	Page	Page
1	2	3
4	5	6
7	8	9
10	11	12
13	14	15
16	17	18
19	20	21
22	23	24
25	26	27
28	29	30
31	32	33
34	35	36
37	38	39
40	41	42
43	44	45
46	47	48
49	50	51
52	53	54
55	56	57
58	59	60
61	62	63
64	65	66
67	68	69
70	71	72
73	74	75
76	77	78
79	80	81
82	83	84
85	86	87
88	89	90
91	92	93
94	95	96
97	98	99
100	101	102

CITY OF HAMILTON

ZERO BASE BUDGETING

EXHIBIT VI-D

Page 4 of 10

BUDGET DECISION PACKAGE

PAGE 2 OF 3

ID CODE

--	--	--	--	--	--	--	--	--	--

20

List other Activity Codes included in this PKG.

PACKAGE TITLE:

DEPARTMENT

BENEFITS TO BE ACHIEVED (Describe tangible benefits in quantified terms)

21

DESCRIBE CONSEQUENCES OF PACKAGE DISAPPROVAL

22

IF APPLICABLE, DESCRIBE ALTERNATIVE WAYS OF ACHIEVING THE BENEFITS DESCRIBED ABOVE
(other than alternative levels described in other packages)

23

DESCRIBE THE NEGATIVE IMPLICATIONS ASSOCIATED WITH REDUCING SERVICE/EFFORT FROM
CURRENT TO THE LEVEL IN THIS PACKAGE

24

RECEIVED 11-11
Page 2 of 12

UNITED STATES DEPARTMENT OF JUSTICE
FEDERAL BUREAU OF INVESTIGATION

NOV 11 1964

Page 2 of 12

(35)

ALL INFORMATION CONTAINED HEREIN IS UNCLASSIFIED

DATE 11-11-1964 BY SP-5 JWS/STW

RECEIVED 11-11

NOV 11 1964

ALL INFORMATION CONTAINED HEREIN IS UNCLASSIFIED

(36)

ALL INFORMATION CONTAINED HEREIN IS UNCLASSIFIED

(37)

ALL INFORMATION CONTAINED HEREIN IS UNCLASSIFIED

(38)

ALL INFORMATION CONTAINED HEREIN IS UNCLASSIFIED

(39)

CITY OF HAMILTON
BUDGET DECISION PACKAGE

Page No.: 3

Package Type: Administrative Overhead

Purpose: Document the financial and personnel data that relates to the accomplishment of this package.

Key	Title	Comments
25	Dept. Code, Package ID, Title and Department	Same as Keys 1, 2, 4, 8 and 12 described for Page 1.
26	Staffing	List the number of positions in full-time equivalent work years (e.g. 5.2), by organization level, required to support package. Show part-time separately. Indicate in the +, (-) column whether the cumulative level of staff resulting from the approval of this package would be an increase (e.g. 1) or a decrease (e.g. (2)) from current 1977 level.
27	Employee Benefits	Indicate the total benefits in dollars for the total personnel required in this package. Treasury will issue factors that are to be applied to the salaries to get an approximate benefit cost.
28	Salaries and Benefits	Total salaries and benefits for budget year only for this decision package assuming the level of service or effort was achieved for the budget year.
29	New/Additional Equipment Costs	Represents new, non-capital equipment costs associated with this package. A separate worksheet is provided for listing the details supporting this amount.
30	All Other Costs	Represents the total dollars in all expense classes other than salaries and benefits, and new equipment costs, that are associated with this package, reported on the same basis as salaries and benefits.
31	Total Costs this Package	Total of 28, 29 and 30.
	Projected Total Costs in Subsequent Years	Where the level of service or effort represented in the package is different to the current level and where the decision package is at the highest level approved, transition costs will be required before the dollars provided in Keys 28, 29, 30 and 31 can actually be achieved. These transition costs or savings (in the event of an expansionary level of service) are to be recorded in Key 32. In Key 31, enter the sum of Key 30 and Key 32 to arrive at the practical funding requirement for the budget year, if the service level of this package was the highest one approved. Also indicate, for the years following the budget year, what the package cost level would become, ignoring inflation and price increase factors. The idea is to determine the extent to which apparent cost reductions or increases will be realized in light of implementation problems. e.g. a potential staff reduction may take six months to achieve through attrition.
33	Transitional Costs	Enter the costs or savings that would result from the expected delays in implementing the change from the current level of effort or service if this decision package were the final one approved. As staff reductions would be handled by attrition or transfer and sometimes would be required for recruitment, assume that the changes will not be achieved until the end of 1978, unless a specific timing of results can be made that would be different. The transitional costs, when added to the total costs recorded in Key 30, should equal the 1978 practical budget amount shown in Key 32.
34	Computer Program Input Code	Leave blank.

100

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(34

CITY OF HAMILTON
BUDGET DECISION PACKAGE

Page No.: 3

Package Type: Project/Program

Purpose: To present financial and personnel data, including activities or measurable work associated with the required budget for this package.

<u>Key</u>	<u>Title</u>	<u>Comments</u>
35	Dept. Code, Package ID, Title and Department	Same as Keys 1, 2, 4, 8 and 12 described for Page 1.
36	Work Step ("A" through "F")	Describe each key step or activity of the project/program to be carried out, with completion dates, and where practical, a measure of work for each step.
37	Salaries and Benefits and Other Costs	Indicate the total salaries and benefits, new/additional equipment costs, all other costs, and total costs for each work step. (Otherwise same as Keys 28, 29, 30 and 31)
38	Projected Costs	Same as Key 31, except costs are projected three years beyond budget year. This field may be more applicable for long term projects such as major studies or community development projects, rather than for programs.
39	Staffing	Same as Key 26.
40	Employee Benefits	Same as Key 27.
41	Transitional Costs	Same as Key 33.
42	Computer Program Input Code	Leave blank.

Page 1 of 10

REPORT ON THE PROGRESS OF THE WORK DURING THE YEAR 1961

Page 2

1. INTRODUCTION

The purpose of this report is to provide a summary of the work done during the year 1961. It is intended to be a general overview of the progress made in the various areas of research and development.

2. SUMMARY

3. DETAILS

Page 3

1. The first part of the report deals with the work done in the area of research and development. It covers the progress made in the various areas of research and development.

2. The second part of the report deals with the work done in the area of administration. It covers the progress made in the various areas of administration.

3. The third part of the report deals with the work done in the area of finance. It covers the progress made in the various areas of finance.

Page 4

4. The fourth part of the report deals with the work done in the area of personnel. It covers the progress made in the various areas of personnel.

Page 5

5. The fifth part of the report deals with the work done in the area of equipment. It covers the progress made in the various areas of equipment.

Page 6

6. The sixth part of the report deals with the work done in the area of materials. It covers the progress made in the various areas of materials.

Page 7

7. The seventh part of the report deals with the work done in the area of methods. It covers the progress made in the various areas of methods.

Page 8

8. The eighth part of the report deals with the work done in the area of results. It covers the progress made in the various areas of results.

Page 9

9. The ninth part of the report deals with the work done in the area of conclusions. It covers the progress made in the various areas of conclusions.

Page 10

10. The tenth part of the report deals with the work done in the area of recommendations. It covers the progress made in the various areas of recommendations.

ID CODE

TF
9

35

List other Activity Codes included in this PKG.

PACKAGE TITLE:

DEPARTMENT

DEFINE THE MAJOR STEPS OF THE PROJECT TO BE ACCOMPLISHED IN THE BUDGET YEAR.

WORK
MEASURE

WORK STEP

A

B

C

D

F

F

36

COSTS (37)	A	B	C	D	E	F	TOTAL
SALARIES & BENEFITS							31
NEW/ADDL. EQUIP.							40
ALL OTHER							49
TOTAL COSTS							58

STAFFING	(39)	IN FTE'S	+
MANAGEMENT			(-)
SUPERVISORY			
PROFESSIONAL AND OTHER			
CLERICAL AND STENOGRAPHIC			
HOURLY PAID			
TEMPORARY - STAFF			
TEMPORARY - HOURLY PAID			
TOTAL STAFFING			

FORECAST	19	<u>78</u>	\$
OF	19	<u>79</u>	\$
FUTURE COSTS	19	<u>80</u>	\$
(38)	19	<u>81</u>	\$
COST BEYOND 4 YRS. (IF ANY)			\$
TTL PROJECT COSTS			\$

TRANSITIONAL COSTS

(41)

TOTAL EMPLOYEE BENEFITS

40

(42)

90

CITY OF HAMILTON
BUDGET DECISION PACKAGE

Page No.: 3

Package Type: Service/Process

Purpose: To present financial and personnel data, including activities or measureable work associated with the requested budget for the package.

<u>Key</u>	<u>Title</u>	<u>Comments</u>
43	Dept. Code, Package ID, Title and Department	Same as Keys 1, 2, 4 and 12 described for Page 1.
44	Activity Measures	Describe the activities or outputs of the process or service for which measures of performance can be established during the budget year.
45	Unit of Measure	Volume related item of output associated with each activity.
46	Annual Volume	Anticipated annual volume of units to be processed or produced in the budget year.
47	Cost per Unit	Total allocated salary and other costs divided by annual volume to provide a basis of performance measurement.
48	Annual Expense	Allocated total of salary and benefits, new/ additional equip. costs, and other costs to each activity.
49	Full-Time Equivalents	Allocated (from details in Key 48) FTE's (Full-Time Equivalent staffing) to each activity.
50	Staffing	Same as Key 26.
51	Employee Benefits	Same as Key 27.
52	Salaries and Benefits and Other Costs	Same as Keys 28, 29, 30 and 31.
53	Projected Costs	Same as Key 32.
54	Transitional Costs	Same as Key 33.
55	Qualitative Measures for this level of Service	Describe in objective terms the quality of service measures for this package. This section should reflect the results expected for each measure at the level of service that the package will achieve if approved.
56	Computer Program Input Code	Leave blank.

SERVICE/PROCESS PACKAGE

PAGE 3 OF 3

ID CODE

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TF 43

List other Activity Codes included in this PKG. _____

PACKAGE TITLE:		DEPARTMENT	
DEFINE THE MAJOR ACTIVITIES INCLUDED IN THE PROCESS OR SERVICE			
ACTIVITY MEASURES	UNIT OF MEASURE	ANNUAL VOLUME	COST PER UNIT
ANNUAL EXP.	FTE'S		
44	45	46	47
48	49		

STAFFING	IN FTE'S	+
MANAGEMENT		(-)
SUPERVISORY		
PROFESSIONAL AND OTHER		
CLERICAL AND STENOGRAPHIC		
HOURLY PAID		
TEMPORARY - STAFF		
TEMPORARY - HOURLY PAID		
TOTAL STAFFING	50	
TOTAL EMPLOYEE BENEFITS	51	

COSTS		(52)
SALARIES AND BENEFITS	51	_____
NEW/ADDITIONAL EQUIP.	48	_____
ALL OTHER	49	_____
TOTAL COSTS THIS PKG.	53	_____

PROJECTED TOTAL	19 <u>78</u>	\$
COSTS IN		
SUBSEQUENT	19 <u>79</u>	\$
YEARS	(53)	

TRANSITIONAL COSTS

54

56

67

QUALITATIVE MEASURES FOR THIS LEVEL OF SERVICES	
<u>QUALITY MEASURE</u>	55

LEVEL OF SERVICE ACHIEVABLE FROM THIS PKG.

UNITED STATES DEPARTMENT OF THE ARMY
 HEADQUARTERS
 WASHINGTON, D. C.

Form 1-57
 1-57

ORGANIZATION (NAME)		ARMY NO.		DATE		PAGE	
1		2		3		4	
NAME		RANK		BRANCH		COMPANY	
5		6		7		8	
TITLE		DUTY		LOCATION		DATE	
9		10		11		12	
13		14		15		16	
17		18		19		20	
21		22		23		24	
25		26		27		28	
29		30		31		32	
33		34		35		36	
37		38		39		40	
41		42		43		44	
45		46		47		48	
49		50		51		52	
53		54		55		56	
57		58		59		60	
61		62		63		64	
65		66		67		68	
69		70		71		72	
73		74		75		76	
77		78		79		80	
81		82		83		84	
85		86		87		88	
89		90		91		92	
93		94		95		96	
97		98		99		100	

CITY OF HAMILTON
ZERO BASE BUDGETING SYSTEM
PREPARATION INSTRUCTIONS

PRIORITY RANKING PROPOSAL

STEP	ACTION	FORM
NOTE:	A Ranking Proposal form must be prepared by each reviewing entity. The original is forwarded with the related packages to the next (higher) reviewing level. A copy is sent to Data Processing for input to the ZBB computer reporting system. (See Chapter VI, paragraph A, 8 for a discussion of the computer reports that will be issued based on this form)	Ranking Proposal
1.	Enter the name of the organization, department, committee, task force, etc. ranking the packages.	" "
2.	This should be the signature of the department head or chairperson of the committee.	" "
3.	Enter the date that the ranking was finalized.	" "
4.	Enter page number.	" "
5.	Enter the priority ranking determined for each package. (See Chapter VIII regarding prioritization and ranking procedures).	" "
6.	Enter the two digit, alpha numeric package number. At ranking levels that combine department packages, show the four digit department code as a prefix.	" "
7.	Enter the package title. This should be the same as the title given on the package.	" "
8.	Enter the total Full Time Equivalent (FTE) staffing requested for the package from Page 3 of the package.	" "
9.	Enter total salaries and benefits from Page 3 of the package.	" "
10.	Enter the costs of all new and additional equipment from Page 3 of the package.	" "

CITY OF BIRMINGHAM
THE BOARD OF ALDERMEN
RESOLUTION
ADOPTING THE BUDGET

SECTION	AMOUNT	REMARKS
1.		Enter the total of all the equipment purchased from Page 1 of this budget.
2.		Enter the total of all the equipment purchased from Page 2 of this budget.
3.		Enter the total of all the equipment purchased from Page 3 of this budget.
4.		Enter the total of all the equipment purchased from Page 4 of this budget.
5.		Enter the total of all the equipment purchased from Page 5 of this budget.
6.		Enter the total of all the equipment purchased from Page 6 of this budget.
7.		Enter the total of all the equipment purchased from Page 7 of this budget.
8.		Enter the total of all the equipment purchased from Page 8 of this budget.
9.		Enter the total of all the equipment purchased from Page 9 of this budget.
10.		Enter the total of all the equipment purchased from Page 10 of this budget.

CITY OF HAMILTON
ZERO BASE BUDGETING SYSTEM
PREPARATION INSTRUCTIONS

PRIORITY RANKING PROPOSAL - Continued

STEP	ACTION	FORM
11.	Enter all other costs from Page 3 of the package.	Ranking Proposal
12.	Enter total package costs from Page 3 of the package. Check to see that the amount equals the total of fields 9, 10 and 11 for that package.	" "
13.	Enter the transition costs, if any, from Page 3 of the package; otherwise, leave blank.	" "
14.	Add the cumulative in field 12 for each package and enter the result.	" "

CITY OF SEATTLE
LAND AND WATERING TRUST
RECORDING INSTRUMENTS

INSTRUMENTS TO BE RECORDED - CONTINUED

DATE	DESCRIPTION	REMARKS
11	11. All other costs from page 1 of the instrument.	11. All other costs from page 1 of the instrument.
12	12. Total unpaid costs from page 1 of the instrument. There is no unpaid balance on the part of the City of Seattle, and the instrument.	12. Total unpaid costs from page 1 of the instrument. There is no unpaid balance on the part of the City of Seattle, and the instrument.
13	13. The instrument costs, 10 cents, from page 1 of the instrument, attached, lower block.	13. The instrument costs, 10 cents, from page 1 of the instrument, attached, lower block.
14	14. The commission for field is the same percentage and under the same.	14. The commission for field is the same percentage and under the same.

CITY OF HAMILTON
ZERO BASE BUDGETING SYSTEM
PREPARATION INSTRUCTIONS

SUMMARY OF 1978 SALARY AND WAGE REQUIREMENTS

STEP	ACTION	FORM
	<u>Note:</u> This form was used last year in the preparation of the 1977 budget. It should be completed again for the 1978 budget for the overall department, after preparing the budget requests.	

CITY OF BIRMINGHAM

THE CITY ENGINEERING DEPARTMENT WATER AND SEWERAGE DIVISION

REPORT OF THE ENGINEER TO THE BOARD OF ALDERMEN

STEP	ACTION	DATE
	This report was made last year for the information of the Board. It shows the progress made in the year for the various projects, after receiving the budget requests.	

SUMMARY OF 1978 SALARY AND WAGE REQUIREMENTS

1978 Estimate, Including Anniversary Increases, per Computer Listing										\$
Section	Title of Position	Group Classification	Salary Effective Jan. 1, 1978		Number of Vacancies in Position					
			Bi-weekly	Total						
<u>Vacant Positions</u>										
<u>Temporary Employees</u>										
Section	Title of Position	Group Classification	Bi-weekly Salary	Number of Weeks Required	Number of Employees Required					
Reason Required:										
			Sec. Amount	Sec. Amount	Sec. Amount	Sec. Amount	Sec. Amount	Sec. Amount	Sec. Amount	Amount
	Extra Pay - Shift Differential									
	Extra Pay - Statutory Holidays									
TOTAL 1978 SALARY AND WAGE REQUIREMENTS (Excluding additional positions requested)										\$
Accumulated Sick Leave Bonus for Retiring Employees										
Please enter individual employees' numbers, names and amounts on reverse:										
Enter Total Here										\$
Acc. Sick Leave										

General Information									
Project Name	Project Description				Project Location				
	Project Objectives				Project Status				
Project ID	Project Manager				Project Sponsor				
	Project Start Date				Project End Date				
Project Budget	Project Risk Level				Project Complexity				
	Project Impact				Project Stakeholders				
Project Phase	Project Deliverables				Project Milestones				
	Project Resources				Project Constraints				
Project Status	Project History				Project Notes				
	Project Comments				Project Attachments				

Project ID: 123456789

Project Name: ABC Project

Project Manager: John Doe

Project Status: In Progress

CITY OF HAMILTON

ZERO BASE BUDGETING SYSTEM
PREPARATION INSTRUCTIONS

PROPOSED ADDITIONAL POSITIONS

STEP	ACTION	FORM
	<u>Note:</u> To be completed for each expansionary level of activity or service above the current level for which a decision package has been submitted, or for each decision package covering a new activity or service for each level of service or effort. This is the same form used last year in preparing the 1977 budget. This year it will be used for additional staff identified by Decision Package, instead of for the total replacement, as was the case last year.	

CITY OF HAWAII
DEPARTMENT OF LAND AND NATURAL RESOURCES
PLANNING DIVISION

PLANNING DIVISION REPORT

DATE	ACTION	REMARKS
	This is the first time that the Planning Division has been requested to provide a report on the status of the land use plan. The plan is currently under review and will be completed by the Planning Division in the near future. The plan is being reviewed by the Planning Division and the results will be reported to the Planning Commission. The plan is being reviewed by the Planning Division and the results will be reported to the Planning Commission.	

CITY OF HAMILTON
ZERO BASE BUDGETING SYSTEM
PREPARATION INSTRUCTIONS

Step	Action	Form
1.	Enter the eight digit alphanumeric package number.	Salary and Wage Computation Worksheet
2.	Enter the package title. This should be the same as the title given on the package.	"
3.	Enter the name of the organization section to which this decision package applies.	"
4.	Enter the page numbers.	"
5.	Enter the employee name or their employee number (if you wish) for all personnel applicable to the package. These are summarized from the computer listing.	"
6.	Enter the total cost estimate for 1978 for each employee. Include known increases, but not employee benefits.	"
7.	Enter the total of all 1978 salary and wage costs for this package.	"
8.	Enter the employee benefit factor (in %). Supplied by Treasury.	"
9.	Multiply the total salary and wage costs by the factor to arrive at a total employee benefit cost estimate.	"
10.	Add salary and wage cost subtotal to employee benefits.	"
11.	Enter the total full time equivalent (F.T.E.) personnel required for the package.	"

CITY OF WASHINGTON
TRAIL BASE INSPECTION SYSTEM
OPERATION INSTRUCTIONS

Step	Action	Form
1.	Enter the eight digit alphanumeric package number.	Worksheet
2.	Enter the package title. This should be the same as the title shown on the package.	"
3.	Enter the name of the organization section to which this package applies.	"
4.	Enter the page number.	"
5.	Enter the employee name on their employee number (if you wish) for all personnel applicable to the package. Enter one name at a time.	"
6.	Enter the total cost estimate for this one employee. Include travel expenses, but not employee benefits.	"
7.	Enter the total of all 1978 salary and wage costs for this package.	"
8.	Enter the employee benefit factor (in %). Applied by formula.	"
9.	Indicate the total salary and wage costs by the number to arrive at a total employee benefit cost estimate.	"
10.	Add salary and wage cost entered in employee benefit.	"
11.	Enter the total full time equivalent (F.T.E.) personnel reported for the package.	"

CITY OF HAMILTON

DEPARTMENT DECISION PACKAGE PRINTOUT FORMAT - 1

DEPT- CODE _____

DEPARTMENT NAME _____

BENEFITS
PER FTE

SALARIES
PER FTE

BENEFITS FTE

C O S T S
SALARY OTHER NEW TOTAL

PACKAGE TITLE

PACKAGE NO.

- A-1
- A-2
- A-3

11

12

13

14

15

16

17

18

19

20

21

CITY OF HAMILTON
ZERO BASE BUDGETING SYSTEM
PREPARATION INSTRUCTIONS

DEPARTMENT DECISION PACKAGE PRINTOUT FORMAT - 1

STEP	ACTION	FORM
	<u>Note:</u> This report format is completed by computer and will display a listing of decision packages for each decision unit by department. The source data for its preparation is the page 3's of each decision package. The sub-totals will be checked with the totals reported on the budget worksheets submitted for each decision unit.	

DATE	AMOUNT	DESCRIPTION	DEBIT	CREDIT

DATE	AMOUNT	DESCRIPTION	DEBIT	CREDIT

DATE	AMOUNT	DESCRIPTION	DEBIT	CREDIT

Continued

(continued from page 1)

DATE

AMOUNT

W-10 (Rev. 1-1-77)

W-10 (Rev. 1-1-77)

CITY OF HAMILTON
ZERO BASE BUDGETING SYSTEM
PREPARATION INSTRUCTIONS

RANKED DECISION PACKAGE PRINTOUT FORMAT - 2

STEP	ACTION	FORM
	<u>Note:</u> This report format is completed by computer and will display a ranked listing of decision packages at each organization level with ranking responsibility.	

UNIT OF WORK
2020 AND 2021 FINANCIAL YEAR
OPERATIONAL IMPROVEMENT

UNIT OF WORK - 2020 AND 2021 FINANCIAL YEAR

STEP	ACTIVITY	TIME
	<u>Notes:</u> This report is completed by management and will display a detailed list of activities and their associated costs and resources. It will also include a detailed list of activities and their associated costs and resources.	

CITY OF HAMILTON
TREASURY

1978 NEW/ADDITIONAL OR REPLACEMENT EQUIPMENT
for the Department of _____

DECISION
PACKAGE ID

DECISION PACKAGE TITLE

ORGANIZATIONAL UNIT

NOTE: Record estimated cost(s) in columns that correspond to the package for which this request is being made.

1978 REPLACEMENT REQUESTS (FROM RESERVE FOR MOTORIZED EQUIPMENT)							
ACCOUNT NUMBER	EQUIPMENT DESCRIPTION	REASON FOR REPLACEMENT	AGE EQUIP- MENT BEING REPLACED	MINIMUM LEVEL PKG.	1ST INCREMENT PKG.	2ND INCREMENT PKG. (TO CURRENT LEVEL)	EXPANSION INCREMENT
4	5	6	7	\$	\$	\$	\$
TOTAL				\$	\$	\$	\$

NOTE: Do not include in your 1978 Estimates.

1978 NEW/ADDITIONAL REQUESTS (FROM CURRENT ESTIMATES)							
ACCOUNT NUMBER	EQUIPMENT DESCRIPTION	REASON THIS EQUIPMENT REQUIRED	EXPECTED USEFUL LIFE	MINIMUM LEVEL PKG.	1ST INCREMENT PKG.	2ND INCREMENT PKG. (TO CURRENT LEVEL)	EXPANSION INCREMENT
(4)	(5)	(9)		\$	\$	\$	\$
TOTAL				\$	\$	\$	\$

NOTE: Include in your 1978 Estimates.

DATE: _____

A. 1.1.2.1.1		B. 1.1.2.1.2		C. 1.1.2.1.3		D. 1.1.2.1.4	
1	2	3	4	5	6	7	8
9	10	11	12	13	14	15	16
THE FOLLOWING INFORMATION IS FOR YOUR INFORMATION							

DATE: _____

2017				2018				2019				2020			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32
THE FOLLOWING INFORMATION IS FOR YOUR INFORMATION															

IN THE LIGHT OF THE ABOVE INFORMATION, IT IS REQUESTED THAT YOU PROVIDE THE FOLLOWING INFORMATION IN THE SPACE PROVIDED.

NAME OF THE PERSON: _____

DATE: _____

1

2

3

4

5

6



RECEIVED BY: _____



CITY OF HAMILTON

ZERO BASE BUDGETING SYSTEM
PREPARATION INSTRUCTIONS

STEP	ACTION	FORM
	<u>General</u> This form serves to record the estimated costs of equipment requests, either being replaced (which will be financed from reserve for motorized equipment), or being added to the existing complement (which will be financed from current estimates.	
1.	Enter the eight digit alphanumeric package number.	1978 New/Additional or Replacement Equipment
2.	Enter the package title. This should be the same as the title given on the package.	
3.	Enter the name of the organization section to which this package belongs.	
4.	Enter the account number applicable to the item of equipment being requested.	
5.	Describe the type of equipment.	
6.	Explain why the equipment is being replaced.	
7.	Indicate the age of the equipment being replaced.	
8.	Enter the estimated cost of the equipment in the column that relates to the package being submitted.	
9.	Explain why this new piece of equipment is being recommended for purchase.	

VII REVIEW AND PRIORITIZATION PROCEDURES

A. Introduction

This chapter describes the actions to be taken at all organization levels to review, prioritize and approve Decision Packages. It also contains recommended procedures intended to facilitate ranking by reducing the quantity of packages to be specifically numbered by any organization level and to arrive at a prioritized result with a minimum of practical difficulties.

B. Priorities

The priorities for funding that are assigned to a Decision Package will be represented by a sequentially issued number for the package as it is considered at each organization level. The highest priority will be assigned a "1", the next a "2", and so on. Below the Task Force level the top priority Decision Packages, to a total of 60% of the 1977 Estimates for each department and independent board, may also be assigned an "H" to identify the packages of the highest priority. The Task Forces, after arriving at a consolidated ranking, may then assign an "M" to the Decision Packages, other than those already identified with an "H", that represent up to 80% of the 1977 Estimates for the departments or independent boards under consideration. The "M" will indicate medium priority. All Decision Packages not assigned an "H" or an "M" will be numbered sequentially to indicate the relative order of priority for funding. A listing of 1977 Estimates and 60% ranking guidelines is attached as Exhibit VII-A.

The purpose of using the letters is to avoid the expenditure of time that might otherwise be involved in arguing out the relative importance of Decision Packages that, in the end, are not being questioned for funding. The Decision Packages for which the specific order of priority will be much more important will be those that appear in the prioritized listing near the budget cut-off point. These packages will need to be numbered and the order of priority specifically agreed to. The 60% and 80% guidelines will be used to identify the Decision Packages that will need special consideration in selecting a budget cut-off point.

C. Budget Cut-Off Point

The budget cut-off point is the indication made on a City-wide prioritized listing of Decision Packages of the extent of recommended or approved funding. Those Decision Packages that rank in importance or preference about the cut-off point will be those to be funded. The Decision Packages below the cut-off point will not be funded.

The selection of the budget cut-off point will be made after a full consideration of the various revenues, grants and cost recoveries that will be received by the City. Furthermore, it will reflect mill rate considerations for ratepayers.

C. Budget Cut-Off Point - Continued

Once the budget cut-off point has been selected on the City-wide prioritized listing of Decision Packages, then the extent of approval of department and board submissions will be known. This may be shown by indicating a cut-off point in a listing of Decision Packages for each subject for which budget requests were made.

D. Submission Dates

The Budget Call (discussed in Chapter III, Section E) will contain a schedule indicating the critical dates to govern the preparation, submission, review and prioritization of Decision Packages. Certain of the dates on the schedule are important guidelines for keypunching and inputting data to the computer for the preparation of detailed reports required for the next step in the budgeting process. Participants in the process are asked to note the dates they should be working to. The Budget Support Group will be monitoring progress in order to co-ordinate preparation of the budget.

E. Reviewing Decision Packages

At all levels of the organization, the objectives of the new budget process will be useful guides to carrying out reviews of Decision Packages. The first objective is to achieve a high level of cost effectiveness for each Decision Package. This will require the exercise of careful scrutiny of the contents of each budget request. Reference to Chapter V, Section E of this Manual and to the checklist contained in Exhibit IV-B will be helpful in performing the review. In the end, a common sense approach will often provide equally fruitful results. By raising pertinent questions to challenge the Decision Packages and requiring that you be convinced that it is well conceived and justified, cost effectiveness may be evaluated.

It is expected that modifications to the Decision Packages may be requested by those carrying out the reviews. The resources requested and/or the scope of the Decision Package may be increased or decreased. These changes must be documented and forwarded to the Budget Support Group once the submissions have been keypunched and entered into the computer. The changes themselves must be keypunched and the computer files adjusted. For this reason, all Decision Package changes must be recorded in terms of their impact on the financial data reported on page 3 of the package and in terms of the impact they will make on the Budget Worksheet.

Those participating in the review of Decision Packages should be prepared to question the validity of the justification offered for each package and the benefit information submitted.

F. Priority Ranking of Decision Packages

Ranking Decision Packages can be an uncomplicated procedure if the following important points are kept in mind:

2. Budgetary Control System - Continued

Once the budget has been prepared and approved by the Board of Directors, it is then distributed to the various departments and divisions. Each department and division is then responsible for its own budget. The budget is then used as a basis for controlling costs and for evaluating performance.

3. Budgetary Control System

The budgetary control system is a system of accounting and control which is designed to ensure that the organization is operating within its budget. It is a system of accounting and control which is designed to ensure that the organization is operating within its budget. It is a system of accounting and control which is designed to ensure that the organization is operating within its budget.

4. Budgetary Control System

The budgetary control system is a system of accounting and control which is designed to ensure that the organization is operating within its budget. It is a system of accounting and control which is designed to ensure that the organization is operating within its budget. It is a system of accounting and control which is designed to ensure that the organization is operating within its budget.

It is expected that the budgetary control system will be a system of accounting and control which is designed to ensure that the organization is operating within its budget. It is a system of accounting and control which is designed to ensure that the organization is operating within its budget. It is a system of accounting and control which is designed to ensure that the organization is operating within its budget.

These principles are the basis for the budgetary control system. It is a system of accounting and control which is designed to ensure that the organization is operating within its budget. It is a system of accounting and control which is designed to ensure that the organization is operating within its budget.

5. Budgetary Control System

The budgetary control system is a system of accounting and control which is designed to ensure that the organization is operating within its budget. It is a system of accounting and control which is designed to ensure that the organization is operating within its budget. It is a system of accounting and control which is designed to ensure that the organization is operating within its budget.

F. Priority Ranking of Decision Packages - Continued

- * The impact of priority ranking will be felt in practical terms in the proximity of the budget cut-off point.
- * There will be little disagreement over the ranking of requests for funds at the top priority level or the lowest priority level.
- * Although attempting to compare unlike Decision Packages is often conceptually and practically difficult, an incremental approach can facilitate the process. For example, if only enough funds were available to finance one more request, which one would that be?
- * Do not spend much ranking time trying to sort out priorities between minimum level, legally required Decision Packages. In the end, they will be approved, unless an alternative method is identified.

A ranking card system may be used to facilitate handling the numerous requests for funds at higher organization levels. The ranking card system involves creating a small (e.g. 3"x5") card containing summary information for each Decision Package. A deck of the cards for all the Decision Packages to be ranked is prepared. Each card is examined in turn and a decision made as to which of three piles of priorities it belongs to: high; medium; or low. The cards in the high priority pile are then allocated to a further three piles and ranked on a relative basis. This procedure is repeated until an agreed order of priority has been established for the high priority cards. It is then repeated for the medium priority cards and then the low priority cards. A priority listing may be prepared from the reordered deck of cards.

Once a prioritized listing has been prepared at any organization level, a review of the computer report listing the Decision Packages by subject should be carried out as a method of checking the resultant impact on the identified service or effort level of a cut-off point equal to the 1977 Estimate level of funding. (Refer to Exhibit VII-A, pages 1 and 2).

G. The Format of the 1978 Budget and Estimates

The approval of a budget for the City will require reference to more than a prioritized listing of all budget requests. The recommended format for the 1978 Budget reflects the need for balanced information that answers the basic questions that should be raised in a general review. The following is the recommended format:

3. Priority Budget of Federal Reserve - continued

* The impact of priority budgeting will be felt in several ways in the operations of the various units of the system.

* There will be little change in the way the various units of the system are financed at the present time, but the way they are financed will be changed.

* Although the various units of the system are financed in different ways, the way they are financed will be changed. The way they are financed will be changed in the way they are financed.

* In the past, the various units of the system have been financed in different ways. The way they are financed will be changed in the way they are financed.

A priority budget system may be used to finance the various units of the system. The way they are financed will be changed in the way they are financed. The way they are financed will be changed in the way they are financed.

Once a priority budget system has been adopted, the way the various units of the system are financed will be changed. The way they are financed will be changed in the way they are financed.

4. The Impact of the 1975 Budget on the Federal Reserve

The impact of a budget for the 1975 will be felt in several ways. The way they are financed will be changed in the way they are financed. The way they are financed will be changed in the way they are financed.

- I Narrative introduction to the 1978 budget showing details and information as contained generally in the introduction to the 1977 Estimates.
- II Revenues section in a format similar to the 1977 Estimates.
- III A City-wide prioritized listing of all Decision Packages submitted by departments and independent boards.
- IV A department-by-department review of each Decision Unit identified and the level of service or effort approved in the budget.
- V A department-by-department presentation of financial estimates by accounting codes for spending control.

This format has been found to be very meaningful and the best approach to reflecting the priority decisions that have been made. It includes a reconciliation of the approved budget in Zero Base Budget format with the current requirement of the reporting system to achieve spending control.

I. The purpose of this report is to provide information on the 1977 budget and to indicate the extent to which the budget is being executed in accordance with the 1977 budget.

II. The budget is being executed in accordance with the 1977 budget.

III. A detailed statement of the 1977 budget is being submitted to the Board of Directors for their consideration and approval.

IV. A detailed statement of the 1977 budget is being submitted to the Board of Directors for their consideration and approval.

V. A detailed statement of the 1977 budget is being submitted to the Board of Directors for their consideration and approval.

This report has been prepared in accordance with the instructions of the Board of Directors and the 1977 budget. It is intended to provide information on the 1977 budget and to indicate the extent to which the budget is being executed in accordance with the 1977 budget.

LISTING OF 1977 APPROVED ESTIMATES
AND GUIDELINE FOR IDENTIFYING "H" AND "M"
PRIORITY DECISION PACKAGES BY DEPARTMENT OR BOARD

<u>DEPARTMENT/BOARD</u>	<u>1977 APPROVED ESTIMATES</u>	<u>60% CUMULATIVE GUIDELINE</u>
Legislative	\$ 405,080	\$ 243,048
Clerk	1,170,980	702,588
Treasury	2,817,200	1,690,320
Legal	473,920	284,352
Purchasing	253,450	152,070
Personnel	198,570	119,142
Property Administration	194,180	116,508
Property	2,238,080	1,342,848
Airport	619,100	371,460
Architect	110,850	66,510
Planning	834,200	500,520
L.D. Jackson Square	37,790	22,674
Community Development	40,560	24,336
Real Estate	284,620	170,772
	<u>\$ 9,678,580</u>	<u>\$ 5,807,148</u>
Fire	\$10,249,570	\$ 6,149,742
Building inspection	1,311,980	787,188
Traffic	2,096,400	1,257,840
School Traffic	276,960	166,176
	<u>\$13,934,910</u>	<u>\$ 8,360,946</u>
Sanitation and Waste Removal	\$ 8,938,860	\$ 5,363,316
Public Works	\$ 2,456,190	\$ 1,473,714
Cemetery	\$ 1,220,310	\$ 732,186
Parks	3,158,070	1,894,842
Recreation	3,670,060	2,202,036
Confederation Park	323,540	194,124
Historic Sites	444,290	266,574
	<u>\$ 8,816,270</u>	<u>\$ 5,289,762</u>
Library	\$ 3,430,270	\$ 2,058,162
Hamilton Performing Arts Corporation	\$ 935,370	\$ 561,222
Loss on Underground Parking		
Garage (L.D.J.)	\$ 289,280	\$ 173,568
	<u>\$48,479,730</u>	<u>\$29,087,838</u>
Other Financial Items	<u>\$22,379,330</u>	<u>\$13,427,598</u>
Total 1977 Approved Estimates	<u>\$70,859,060</u>	
Value of Decision Packages Assigned "H"		\$42,515,436
Value of Decision Packages Assigned "M"		<u>14,171,812</u>
80% of 1977 Approved Estimates		<u>\$56,687,248</u>

APPENDICES

Examples of completed sample forms to be used in the preparation of budget requests and in assigning priority rankings were handed out during training sessions.

APPENDIX

Examples of combined sample forms to be used in the
investigation of subject responses and in assigning primary
and secondary values to the various responses.



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